



Riverside County Office of Education

FISCAL YEAR 2025-26 ANNUAL BUDGET

June 25, 2025

3939 Thirteenth Street | P.O. Box 868
Riverside, California 92502-0868
(951) 826-6530

47-110 Calhoun Street
Indio, California 92201-4779
(760) 863-3000

38670 Sky Canyon Drive, Suite 200
Murrieta, California 92563-2536
(951) 249-8800

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2024-25 Estimated Actuals	2025-26 Budget
01	General Fund/County School Service Fund	GS	GS
08	Student Activity Special Revenue Fund		
09	Charter Schools Special Revenue Fund	G	G
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
16	Forest Reserve Fund	G	G
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	G
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits	G	G
21	Building Fund		
25	Capital Facilities Fund		
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
53	Tax Override Fund		
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund	G	G
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets		
CASH	Cashflow Worksheet		S
CB	Budget Certification		S
CC	Workers' Compensation Certification		S
DEBT	Schedule of Long-Term Liabilities	S	
ESMOE	Every Student Succeeds Act Maintenance of Effort	GS	
ICR	Indirect Cost Rate Worksheet	G	
L	Lottery Report	GS	
MYP	Multiyear Projections - General Fund		GS
SEA	Special Education Revenue Allocations		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S

SIAA	Summary of Interfund Activities - Actuals	G	
SIAB	Summary of Interfund Activities - Budget		G
01CS	Criteria and Standards Review	GS	GS

ANNUAL BUDGET REPORT:

July 1, 2025 Budget Adoption

This budget was developed using the state-adopted Criteria and Standards. It includes the expenditures necessary to implement the Local Control and Accountability Plan (LCAP) or annual update to the LCAP that will be effective for the budget year. The budget was filed and adopted subsequent to a public hearing by the County Board of Education pursuant to Education Code sections 1620, 1622, 33129, 52066, 52067, and 52068.

Public Hearing:

Adoption Date: June 25, 2025

Place: RCOE Board Room

Signed: _____

Date: June 11, 2025

Clerk/Secretary of the County Board

Time: 5:00 p.m.

(Original signature required)

Printed Name: _____

Title: _____

Contact person for additional information on the budget reports:

Name: Eugenio D. Villa

Title: Executive Director, Fiscal Services

Telephone: (951) 826-6559

E-mail: edvillia@rcoe.us

To update our mailing database, please complete the following:

Superintendent's Name: Edwin Gomez, Ed.D.

Chief Business Official's Name: Scott S. Price, Ph.D.

CBO's Title: Chief Business Official

CBO's Telephone: (951) 826-6790

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review (Form 01CS). Criteria and standards that are "Not Met" and supplemental information and additional fiscal indicators that are "Yes" may indicate areas of potential concern for fiscal solvency purposes and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1a	Average Daily Attendance (ADA) - County Operations Grant	Projected County Operations Grant ADA has not been overestimated by more than the standard for the first prior fiscal year, or two or more of the previous three fiscal years.	X	
1b	ADA - County Programs	Projected funded ADA for county programs has not exceeded the standard for the budget and two subsequent fiscal years.		X
2	Local Control Funding Formula (LCFF) Revenue	Projected change in LCFF revenue is within the standard for the budget and two subsequent fiscal years.	X	
3	Salaries and Benefits	Projected total salaries and benefits are within the standard for the budget and two subsequent fiscal years.		X
4a	Other Revenues	Projected operating revenues (e.g., federal, other state, and other local) are within the standard for the budget and two subsequent fiscal years.		X
4b	Other Expenditures	Projected expenditures (e.g., books and supplies, and services and other operating) are within the standard for the budget and two subsequent fiscal years.		X
5	Ongoing and Major Maintenance Account	If applicable, required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account) is included in the budget.	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard for two or more of the last three fiscal years.	X	

7a	Fund Balance	Unrestricted county school service fund beginning balance has not been overestimated by more than the standard for two or more of the last three fiscal years.	X	
7b	Cash Balance	Projected county school fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Projected available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the budget and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION

			No	Yes
S1	Contingent Liabilities	Are there known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Exps.	Are there ongoing county school service fund expenditures in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?	X	
S3	Using Ongoing Revenues to Fund One-time Exps.	Are there large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?	X	
S4	Contingent Revenues	Are any projected revenues for the budget or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed by more than the standard for the budget or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)

			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the budget or two subsequent fiscal years increased over prior year's (2024-25) annual payment?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, are they lifetime benefits? • If yes, do benefits continue beyond age 65? • If yes, are benefits funded by pay-as-you-go?		X
S7b	Other Self-insurance Benefits	Does the county office provide other self-insurance benefits (e.g., workers' compensation, employee health and welfare, or property and liability)?	X	
S8	Status of Labor Agreements	Are salary and benefit negotiations still open for: • Certificated? (Section S8A, Line 1) • Classified? (Section S8B, Line 1) • Management/supervisor/confidential? (Section S8C, Line 1)		X
S9	Local Control and Accountability Plan (LCAP)	Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year? • Adoption date of the LCAP or an update to the LCAP		X 06/25/2025
S10	LCAP Expenditures	Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?		X

ADDITIONAL FISCAL INDICATORS

			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining ADA	Is County Operations Grant ADA decreasing in both the prior fiscal year and budget year?	X	
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county boundaries that are impacting the county office's ADA, either in the prior fiscal year or budget year?	X	

A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the budget or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	X	
ADDITIONAL FISCAL INDICATORS (continued)			No	Yes
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

ANNUAL CERTIFICATION REGARDING SELF-INSURED WORKERS' COMPENSATION CLAIMS

Pursuant to Education Code Section 42141, if a county office of education is self-insured for workers' compensation claims, the county superintendent of schools annually shall provide information to the governing board of the county board of education regarding the estimated accrued but unfunded cost of those claims. The county board of education annually shall certify to the Superintendent of Public Instruction the amount of money, if any, that has been reserved in the budget of the county office of education for the cost of those claims.

To the Superintendent of Public Instruction:

Our county office of education is self-insured for workers' compensation claims as defined in Education Code Section 42141(a):

Total liabilities actuarially determined: \$ _____
Less: Amount of total liabilities reserved in budget: \$ _____
Estimated accrued but unfunded liabilities: \$ _____ 0.00

This county office of education is self-insured for workers' compensation claims through a JPA, and offers the following information:

_____ This county office of education is not self-insured for workers' compensation claims.

Signed _____

Date of Meeting: June 25, 2025

Clerk/Secretary of the Governing Board

(Original signature required)

Printed Name: _____ Title: _____

For additional information on this certification, please contact:

Name: Dana Ruvalcaba

Title: Director, Benefits and Risk Management

Telephone: (951) 826-6443

E-mail: druvalcaba@rcoe.us

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES	8010-8099 8100-8299 8300-8599 8600-8799	120,421,643.00 0.00 834,515.00 45,435,969.00	56,653,812.00	177,075,455.00	124,733,567.00	59,486,313.00	184,219,880.00	4.0%	
1) LCFF Sources			32,862,237.00	32,862,237.00	0.00	19,455,253.00	19,455,253.00	-40.8%	
2) Federal Revenue			47,560,243.00	48,394,758.00	1,220,826.00	19,609,121.00	20,829,947.00	-57.0%	
3) Other State Revenue			53,771,986.00	99,207,955.00	46,263,634.00	34,289,402.00	80,553,036.00	-18.8%	
4) Other Local Revenue			166,692,127.00	190,848,278.00	357,540,405.00	172,218,027.00	132,840,089.00	305,058,116.00	-14.7%
B. EXPENDITURES	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7100-7299 7400-7499 7300-7399	34,357,836.00 42,135,789.00 30,451,381.00 3,253,900.00 23,351,598.00 148,249.00 41,774,409.00 (26,310,705.00) 149,162,457.00	28,189,771.00	62,547,607.00	39,206,732.00	29,500,017.00	68,706,749.00	9.8%	
1) Certificated Salaries			25,032,674.00	67,168,463.00	45,476,564.00	25,911,712.00	71,388,276.00	6.3%	
2) Classified Salaries			27,952,784.00	58,404,165.00	34,397,942.00	30,618,244.00	65,016,186.00	11.3%	
3) Employee Benefits			10,084,525.00	13,338,425.00	6,145,825.00	4,061,237.00	10,207,062.00	-23.5%	
4) Books and Supplies			75,036,491.00	98,388,089.00	28,264,863.00	49,729,388.00	77,994,251.00	-20.7%	
5) Services and Other Operating Expenditures			23,351,598.00	75,036,491.00	28,264,863.00	49,729,388.00	77,994,251.00	-20.7%	
6) Capital Outlay			273,718.00	421,967.00	192,000.00	401,382.00	593,382.00	40.6%	
7) Other Outgo (excluding Transfers of Indirect Costs)			20,434,000.00	62,208,409.00	42,832,180.00	0.00	42,832,180.00	-31.1%	
8) Other Outgo - Transfers of Indirect Costs			(18,682,437.00)	(18,682,437.00)	(31,460,865.00)	7,809,057.00	(23,651,808.00)	26.6%	
9) TOTAL, EXPENDITURES			194,632,231.00	343,794,688.00	165,055,241.00	148,031,037.00	313,086,278.00	-8.9%	
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,529,670.00	(3,783,953.00)	13,745,717.00	7,162,786.00	(15,190,948.00)	(8,028,162.00)	-158.4%
D. OTHER FINANCING SOURCES/USES	8900-8929 7600-7629 8930-8979 7630-7699 8980-8999	37,669.00 11,981,805.00 0.00 0.00 (4,668,793.00)	0.00	37,669.00	35,302.00	0.00	35,302.00	-6.3%	
1) Interfund Transfers			11,981,805.00	0.00	11,981,805.00	2,006,746.00	0.00	2,006,746.00	-83.3%
a) Transfers In			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses			4,668,793.00	4,668,793.00	0.00	(5,122,568.00)	5,122,568.00	0.00	0.0%
a) Sources	8930-8979 7630-7699	0.00 0.00	4,668,793.00	4,668,793.00	0.00	(5,122,568.00)	5,122,568.00	0.00	0.0%
b) Uses			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	(4,668,793.00)	4,668,793.00	4,668,793.00	0.00	(5,122,568.00)	5,122,568.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,612,929.00)	4,668,793.00	(11,944,136.00)	(7,094,012.00)	5,122,568.00	(1,971,444.00)	-83.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			916,741.00	884,840.00	1,801,581.00	68,774.00	(10,068,380.00)	(9,999,606.00)	-655.0%
F. FUND BALANCE, RESERVES	9791 9793 9795 9791 9740 9711 9712 9713 9719 9740 9750 9760 9780 9780 9780 9780 9780 9780 9789 9790	51,426,507.00 0.00 51,426,507.00 0.00 51,426,507.00 35,154,014.00 10,000.00 0.00 0.00 0.00 0.00 0.00 41,659,953.00 1,905,391.00 8,024,703.00 3,068,622.00 9,335,768.00 19,325,469.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 10,673,295.00 0.00	34,269,174.00	85,695,681.00	52,343,248.00	35,154,014.00	87,497,262.00	2.1%	
1) Beginning Fund Balance			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) As of July 1 - Unaudited			51,426,507.00	34,269,174.00	85,695,681.00	52,343,248.00	35,154,014.00	87,497,262.00	2.1%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,426,507.00	34,269,174.00	85,695,681.00	52,343,248.00	35,154,014.00	87,497,262.00	2.1%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,426,507.00	34,269,174.00	85,695,681.00	52,343,248.00	35,154,014.00	87,497,262.00	2.1%
2) Ending Balance, June 30 (E + F1e)			52,343,248.00	35,154,014.00	87,497,262.00	52,412,022.00	25,085,634.00	77,497,656.00	-11.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash			10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	35,154,014.00	35,154,014.00	0.00	25,085,634.00	25,085,634.00	-28.6%
c) Committed									
Stabilization Arrangements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments			41,659,953.00	0.00	41,659,953.00	42,949,231.00	0.00	42,949,231.00	3.1%
Medi-Cal Administrative Activities (0018)			1,905,391.00		1,905,391.00			0.00	
Differentiated Assistance (0030)			8,024,703.00		8,024,703.00			0.00	
Center for Teacher Innovation (0832)			3,068,622.00		3,068,622.00			0.00	
Hold Harmless Funding - COE (0010, 0050)			9,335,768.00		9,335,768.00			0.00	
Other Assignments			19,325,469.00		19,325,469.00			0.00	
Medi-Cal Admin. Activities (0018)			0.00		0.00	1,845,921.00		1,845,921.00	
Differentiated Assistance (0030)			0.00		0.00	4,355,960.00		4,355,960.00	
Center for Teacher Innovation (0832)			0.00		0.00	3,068,622.00		3,068,622.00	
Hold Harmless Funding - COE (0010, 0050)			0.00		0.00	27,386,559.00		27,386,559.00	
Other Assignments			0.00		0.00	6,292,169.00		6,292,169.00	
e) Unassigned/Unappropriated	9789 9790	10,673,295.00 0.00	0.00	10,673,295.00	9,452,791.00	0.00	9,452,791.00	-11.4%	
Reserve for Economic Uncertainties			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
G. ASSETS									
1) Cash	9110	52,343,248.00 35,133,153.00							
a) in County Treasury			87,476,401.00						

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00	0.00	0.00				
b) in Banks	9120		0.00	20,861.00	20,861.00				
c) in Revolving Cash Account	9130		0.00	0.00	0.00				
d) with Fiscal Agent/Trustee	9135		0.00	0.00	0.00				
e) Collections Awaiting Deposit	9140		0.00	0.00	0.00				
2) Investments	9150		0.00	0.00	0.00				
3) Accounts Receivable	9200		0.00	0.00	0.00				
4) Due from Grantor Government	9290		0.00	0.00	0.00				
5) Due from Other Funds	9310		0.00	0.00	0.00				
6) Stores	9320		0.00	0.00	0.00				
7) Prepaid Expenditures	9330		0.00	0.00	0.00				
8) Other Current Assets	9340		0.00	0.00	0.00				
9) Lease Receivable	9380		0.00	0.00	0.00				
10) TOTAL, ASSETS			52,343,248.00	35,154,014.00	87,497,262.00				
H. DEFERRED OUTFLOWS OF RESOURCES									
1) Deferred Outflows of Resources	9490		0.00	0.00	0.00				
2) TOTAL, DEFERRED OUTFLOWS			0.00	0.00	0.00				
I. LIABILITIES									
1) Accounts Payable	9500		0.00	0.00	0.00				
2) Due to Grantor Governments	9590		0.00	0.00	0.00				
3) Due to Other Funds	9610		0.00	0.00	0.00				
4) Current Loans	9640		0.00	0.00	0.00				
5) Unearned Revenue	9650		0.00	0.00	0.00				
6) TOTAL, LIABILITIES			0.00	0.00	0.00				
J. DEFERRED INFLOWS OF RESOURCES									
1) Deferred Inflows of Resources	9690		0.00	0.00	0.00				
2) TOTAL, DEFERRED INFLOWS			0.00	0.00	0.00				
K. FUND EQUITY									
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			52,343,248.00	35,154,014.00	87,497,262.00				
LCFF SOURCES									
Principal Apportionment									
State Aid - Current Year	8011		21,504,469.00	0.00	21,504,469.00	20,837,803.00	0.00	20,837,803.00	-3.1%
Education Protection Account State Aid - Current Year	8012		46,000.00	0.00	46,000.00	54,622.00	0.00	54,622.00	18.7%
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions									
Homeowners' Exemptions	8021		762,333.00	0.00	762,333.00	760,092.00	0.00	760,092.00	-0.3%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes	8041		105,276,756.00	0.00	105,276,756.00	111,491,693.00	0.00	111,491,693.00	5.9%
Unsecured Roll Taxes	8042		5,395,408.00	0.00	5,395,408.00	5,386,987.00	0.00	5,386,987.00	-0.2%
Prior Years' Taxes	8043		4,681,185.00	0.00	4,681,185.00	4,681,185.00	0.00	4,681,185.00	0.0%
Supplemental Taxes	8044		3,894,381.00	0.00	3,894,381.00	4,162,833.00	0.00	4,162,833.00	6.9%
Education Revenue Augmentation Fund (ERAF)	8045		(133,550.00)	0.00	(133,550.00)	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		35,865,092.00	0.00	35,865,092.00	37,045,374.00	0.00	37,045,374.00	3.3%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.	8070		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment	8089		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			177,292,074.00	0.00	177,292,074.00	184,420,589.00	0.00	184,420,589.00	4.0%
LCFF Transfers									
Unrestricted LCFF Transfers - Current Year	0000	8091	(216,619.00)		(216,619.00)	0.00		0.00	-100.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(56,653,812.00)	56,653,812.00	0.00	(59,486,313.00)	59,486,313.00	0.00	0.0%
LCFF Transfers - Prior Years		8099	0.00	0.00	0.00	(200,709.00)	0.00	(200,709.00)	New
TOTAL, LCFF SOURCES			120,421,643.00	56,653,812.00	177,075,455.00	124,733,567.00	59,486,313.00	184,219,880.00	4.0%
FEDERAL REVENUE									
Maintenance and Operations	8110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement	8181		0.00	345,597.00	345,597.00	0.00	345,440.00	345,440.00	0.0%
Special Education Discretionary Grants	8182		0.00	787,123.00	787,123.00	0.00	727,520.00	727,520.00	-7.6%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Child Nutrition Programs	8220		0.00	253,953.00	253,953.00	0.00	253,953.00	253,953.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds	8270		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds	8280		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA	8281		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources	8287		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290		3,338,848.00	3,338,848.00		2,935,062.00	2,935,062.00	-12.1%
Title I, Part D, Local Delinquent Programs	3025	8290		1,068,098.00	1,068,098.00		853,620.00	853,620.00	-20.1%
Title II, Part A, Supporting Effective Instruction	4035	8290		47,581.00	47,581.00		43,520.00	43,520.00	-8.5%
Title III, Immigrant Student Program	4201	8290		0.00	0.00		0.00	0.00	0.0%
Title III, English Learner Program	4203	8290		62,434.00	62,434.00		29,437.00	29,437.00	-52.9%
Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290								
Other Every Student Succeeds Act				6,418,683.00	6,418,683.00		5,595,687.00	5,595,687.00	-12.8%
Career and Technical Education	3500-3599	8290		117,006.00	117,006.00		117,006.00	117,006.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	20,422,914.00	20,422,914.00	0.00	8,554,008.00	8,554,008.00	-58.1%
TOTAL, FEDERAL REVENUE			0.00	32,862,237.00	32,862,237.00	0.00	19,455,253.00	19,455,253.00	-40.8%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	2,341,006.00	2,341,006.00	0.00	2,423,550.00	2,423,550.00	3.5%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8520		0.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.0%
Mandated Costs Reimbursements	8550		546,731.00	0.00	546,731.00	560,017.00	0.00	560,017.00	2.4%
Lottery - Unrestricted and Instructional Materials	8560		172,473.00	63,297.00	235,770.00	172,473.00	84,952.00	257,425.00	9.2%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		116,382.00	116,382.00		116,382.00	116,382.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590		286,113.00	286,113.00		245,413.00	245,413.00	-14.2%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		67,750.00	67,750.00		60,000.00	60,000.00	-11.4%
Arts and Music in Schools (Prop 28)	6770	8590		289,771.00	289,771.00		280,490.00	280,490.00	-3.2%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	115,311.00	44,345,924.00	44,461,235.00	488,336.00	16,348,334.00	16,836,670.00	-62.1%
TOTAL, OTHER STATE REVENUE			834,515.00	47,560,243.00	48,394,758.00	1,220,826.00	19,609,121.00	20,829,947.00	-57.0%
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll	8615		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes	8621		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	8622		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes	8629		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies	8631		135,114.00	0.00	135,114.00	65,000.00	0.00	65,000.00	-51.9%
Sale of Publications	8632		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

**Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object**

33 10330 0000000
Form 01
G8BMGHFR6B(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Sales	8639		329,000.00	0.00	329,000.00	375,000.00	0.00	375,000.00	14.0%
Leases and Rentals	8650		674,102.00	0.00	674,102.00	640,753.00	0.00	640,753.00	-4.9%
Interest	8660		4,250,000.00	0.00	4,250,000.00	3,000,000.00	0.00	3,000,000.00	-29.4%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		32,844,097.00	35,765,962.00	68,610,059.00	30,148,715.00	32,208,248.00	62,356,963.00	-9.1%
Mitigation/Dev eloper Fees	8681		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		3,000.00	0.00	3,000.00	1,000.00	0.00	1,000.00	-66.7%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment	8691		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources	8697		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8699		5,198,202.00	21,539,563.00	26,737,765.00	9,023,761.00	5,059,842.00	14,083,603.00	-47.3%
Tuition	8710		2,002,454.00	7,505,829.00	9,508,283.00	3,009,405.00	7,731,790.00	10,741,195.00	13.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		(11,039,368.00)	(11,039,368.00)		(10,710,478.00)	(10,710,478.00)	-3.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			45,435,969.00	53,771,986.00	99,207,955.00	46,263,634.00	34,289,402.00	80,553,036.00	-18.8%
TOTAL, REVENUES			166,692,127.00	190,848,278.00	357,540,405.00	172,218,027.00	132,840,089.00	305,058,116.00	-14.7%
CERTIFICATED SALARIES									
Certificated Teachers' Salaries	1100		13,281,220.00	17,520,941.00	30,802,161.00	14,400,709.00	18,904,819.00	33,305,528.00	8.1%
Certificated Pupil Support Salaries	1200		18,000.00	2,545,415.00	2,563,415.00	52,411.00	2,993,758.00	3,046,169.00	18.8%
Certificated Supervisors' and Administrators' Salaries	1300		18,093,393.00	6,598,625.00	24,692,018.00	20,248,794.00	6,121,666.00	26,370,460.00	6.6%
Other Certificated Salaries	1900		2,965,223.00	1,524,790.00	4,490,013.00	4,504,818.00	1,479,774.00	5,984,592.00	33.3%
TOTAL, CERTIFICATED SALARIES			34,357,836.00	28,189,771.00	62,547,607.00	39,206,732.00	29,500,017.00	68,706,749.00	9.8%
CLASSIFIED SALARIES									
Classified Instructional Salaries	2100		7,371.00	10,870,410.00	10,877,781.00	0.00	12,016,495.00	12,016,495.00	10.5%
Classified Support Salaries	2200		2,971,064.00	3,652,206.00	6,623,270.00	3,452,083.00	3,951,426.00	7,403,509.00	11.8%
Classified Supervisors' and Administrators' Salaries	2300		17,875,009.00	2,235,562.00	20,110,571.00	19,063,893.00	2,060,924.00	21,124,817.00	5.0%
Clerical, Technical and Office Salaries	2400		18,243,470.00	2,846,139.00	21,089,609.00	19,805,914.00	2,584,124.00	22,390,038.00	6.2%
Other Classified Salaries	2900		3,038,875.00	5,428,357.00	8,467,232.00	3,154,674.00	5,298,743.00	8,453,417.00	-0.2%
TOTAL, CLASSIFIED SALARIES			42,135,789.00	25,032,674.00	67,168,463.00	45,476,664.00	25,911,712.00	71,388,276.00	6.3%
EMPLOYEE BENEFITS									
STRS	3101-3102		6,271,937.00	10,250,939.00	16,522,876.00	6,816,351.00	10,394,535.00	17,210,886.00	4.2%
PERS	3201-3202		10,924,150.00	6,475,569.00	17,399,719.00	12,630,145.00	7,243,164.00	19,873,309.00	14.2%
OASDI/Medicare/Alternative	3301-3302		3,481,902.00	2,296,321.00	5,778,223.00	4,016,522.00	2,470,428.00	6,486,950.00	12.3%
Health and Welfare Benefits	3401-3402		6,912,809.00	6,677,167.00	13,589,976.00	7,792,106.00	8,189,650.00	15,981,756.00	17.6%
Unemployment Insurance	3501-3502		60,616.00	27,871.00	88,487.00	62,189.00	27,768.00	89,957.00	1.7%
Workers' Compensation	3601-3602		2,055,397.00	1,497,258.00	3,552,655.00	2,299,522.00	1,505,300.00	3,804,822.00	7.1%
OPEB, Allocated	3701-3702		7,189.00	0.00	7,189.00	2,000.00	0.00	2,000.00	-72.2%
OPEB, Active Employees	3751-3752		588,911.00	595,802.00	1,184,713.00	640,760.00	673,567.00	1,314,327.00	10.9%
Other Employee Benefits	3901-3902		148,470.00	131,857.00	280,327.00	138,347.00	113,832.00	252,179.00	-10.0%
TOTAL, EMPLOYEE BENEFITS			30,451,381.00	27,952,784.00	58,404,165.00	34,397,942.00	30,618,244.00	65,016,186.00	11.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials	4100		0.00	220,000.00	220,000.00	15,000.00	319,000.00	334,000.00	51.8%
Books and Other Reference Materials	4200		89,288.00	7,117,531.00	7,206,819.00	628,961.00	451,397.00	1,080,358.00	-85.0%
Materials and Supplies	4300		2,648,431.00	1,878,199.00	4,526,630.00	4,147,615.00	2,390,539.00	6,538,154.00	44.4%
Noncapitalized Equipment	4400		516,181.00	485,409.00	1,001,590.00	1,354,249.00	575,301.00	1,929,550.00	92.6%
Food	4700		0.00	383,386.00	383,386.00	0.00	325,000.00	325,000.00	-15.2%
TOTAL, BOOKS AND SUPPLIES			3,253,900.00	10,084,525.00	13,338,425.00	6,145,825.00	4,061,237.00	10,207,062.00	-23.5%
SERVICES AND OTHER OPERATING EXPENDITURES									

**Budget, July 1
County School Service Fund
Unrestricted and Restricted
Expenditures by Object**

33 10330 0000000
Form 01
G8BMGHFR6B(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Subagreements for Services	5100		0.00	27,136,411.00	27,136,411.00	0.00	15,351,331.00	15,351,331.00	-43.4%
Travel and Conferences	5200		1,427,071.00	1,325,897.00	2,752,968.00	1,874,930.00	1,115,305.00	2,990,235.00	8.6%
Dues and Memberships	5300		253,173.00	15,830.00	269,003.00	320,175.00	23,600.00	343,775.00	27.8%
Insurance	5400 - 5450		801,212.00	0.00	801,212.00	875,400.00	0.00	875,400.00	9.3%
Operations and Housekeeping Services	5500		2,378,346.00	272,425.00	2,650,771.00	3,053,436.00	251,760.00	3,305,196.00	24.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		3,005,807.00	2,622,411.00	5,628,218.00	3,882,982.00	2,914,598.00	6,797,580.00	20.8%
Transfers of Direct Costs	5710		(2,294,350.00)	2,294,350.00	0.00	(2,024,150.00)	2,024,150.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(2,062,223.00)	(525,000.00)	(2,587,223.00)	(2,173,739.00)	(618,718.00)	(2,792,457.00)	7.9%
Professional/Consulting Services and Operating Expenditures	5800		17,620,006.00	41,682,692.00	59,302,698.00	20,347,674.00	28,419,631.00	48,767,305.00	-17.8%
Communications	5900		2,222,556.00	211,475.00	2,434,031.00	2,108,155.00	247,731.00	2,355,886.00	-3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,351,598.00	75,036,491.00	98,388,089.00	28,264,863.00	49,729,388.00	77,994,251.00	-20.7%
CAPITAL OUTLAY									
Land	6100		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		23,850.00	9,556.00	33,406.00	0.00	200,000.00	200,000.00	498.7%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		107,078.00	264,162.00	371,240.00	192,000.00	201,382.00	393,382.00	6.0%
Equipment Replacement	6500		17,321.00	0.00	17,321.00	0.00	0.00	0.00	-100.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			148,249.00	273,718.00	421,967.00	192,000.00	401,382.00	593,382.00	40.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict									
Attendance Agreements	7110		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	7130		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools	7141		134,243.00	0.00	134,243.00	200,709.00	0.00	200,709.00	49.5%
Payments to County Offices	7142		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223		0.00	0.00		0.00	0.00	0.0%
All Other Transfers		7281-7283		2,454,573.00	0.00	2,454,573.00	0.00	0.00	-100.0%
All Other Transfers Out to All Others		7299		39,185,593.00	20,434,000.00	59,619,593.00	42,631,471.00	0.00	42,631,471.00
Debt Service									
Debt Service - Interest		7438		0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)				41,774,409.00	20,434,000.00	62,208,409.00	42,832,180.00	0.00	42,832,180.00
-31.1%									
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs	7310		(7,628,268.00)	7,628,268.00	0.00	(7,809,057.00)	7,809,057.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		(18,682,437.00)	0.00	(18,682,437.00)	(23,651,808.00)	0.00	(23,651,808.00)	26.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(26,310,705.00)	7,628,268.00	(18,682,437.00)	(31,460,865.00)	7,809,057.00	(23,651,808.00)	26.6%
TOTAL, EXPENDITURES			149,162,457.00	194,632,231.00	343,794,688.00	165,055,241.00	148,031,037.00	313,086,278.00	-8.9%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		37,669.00	0.00	37,669.00	35,302.00	0.00	35,302.00	-6.3%
(a) TOTAL, INTERFUND TRANSFERS IN			37,669.00	0.00	37,669.00	35,302.00	0.00	35,302.00	-6.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund	7611		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		10,481,805.00	0.00	10,481,805.00	1,006,746.00	0.00	1,006,746.00	-90.4%
To State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		1,500,000.00	0.00	1,500,000.00	1,000,000.00	0.00	1,000,000.00	-33.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,981,805.00	0.00	11,981,805.00	2,006,746.00	0.00	2,006,746.00	-83.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments									
Emergency Apportionments	8931		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
County School Bldg Aid	8961		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues	8980		(4,668,793.00)	4,668,793.00	0.00	(5,122,568.00)	5,122,568.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,668,793.00)	4,668,793.00	0.00	(5,122,568.00)	5,122,568.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			(16,612,929.00)	4,668,793.00	(11,944,136.00)	(7,094,012.00)	5,122,568.00	(1,971,444.00)	-83.5%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES	8010-8099								
1) LCFF Sources		8010-8099	120,421,643.00	56,653,812.00	177,075,455.00	124,733,567.00	59,486,313.00	184,219,880.00	4.0%
2) Federal Revenue		8100-8299	0.00	32,862,237.00	32,862,237.00	0.00	19,455,253.00	19,455,253.00	-40.8%
3) Other State Revenue		8300-8599	834,515.00	47,560,243.00	48,394,758.00	1,220,826.00	19,609,121.00	20,829,947.00	-57.0%
4) Other Local Revenue		8600-8799	45,435,969.00	53,771,986.00	99,207,955.00	46,263,634.00	34,289,402.00	80,553,036.00	-18.8%
5) TOTAL, REVENUES			166,692,127.00	190,848,278.00	357,540,405.00	172,218,027.00	132,840,089.00	305,058,116.00	-14.7%
B. EXPENDITURES (Objects 1000-7999)	1000-1999 2000-2999 3000-3999 4000-4999 5000-5999 6000-6999 7000-7999 8000-8999 9000-9999 10) TOTAL, EXPENDITURES								
1) Instruction		1000-1999	18,567,047.00	49,737,436.00	68,304,483.00	20,228,390.00	55,146,817.00	75,375,207.00	10.4%
2) Instruction - Related Services		2000-2999	45,507,340.00	45,569,974.00	91,077,314.00	51,433,335.00	32,918,134.00	84,351,469.00	-7.4%
3) Pupil Services		3000-3999	2,278,721.00	62,562,280.00	64,841,001.00	3,033,552.00	43,164,239.00	46,197,791.00	-28.6%
4) Ancillary Services		4000-4999	18,478.00	233,371.00	251,849.00	8,500.00	235,728.00	244,228.00	-3.0%
5) Community Services		5000-5999	119,897.00	999,065.00	1,118,962.00	136,125.00	746,296.00	882,421.00	-21.1%
6) Enterprise		6000-6999	337,804.00	0.00	337,804.00	443,633.00	0.00	443,633.00	31.3%
7) General Administration		7000-7999	32,595,396.00	8,835,970.00	41,431,366.00	37,580,266.00	8,233,612.00	45,793,878.00	10.5%
8) Plant Services		8000-8999	7,963,365.00	6,260,135.00	14,223,500.00	9,379,260.00	7,586,211.00	16,965,471.00	19.3%
9) Other Outgo		9000-9999 Except 7600-7699	41,774,409.00	20,434,000.00	62,208,409.00	42,832,180.00	0.00	42,832,180.00	-31.1%
10) TOTAL, EXPENDITURES			149,162,457.00	194,632,231.00	343,794,688.00	165,055,241.00	148,031,037.00	313,086,278.00	-8.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,529,670.00	(3,783,953.00)	13,745,717.00	7,162,786.00	(15,190,948.00)	(8,028,162.00)	-158.4%
D. OTHER FINANCING SOURCES/USES	1) Interfund Transfers a) Transfers In b) Transfers Out 2) Other Sources/Uses a) Sources b) Uses 3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES								
1) Interfund Transfers									
a) Transfers In		8900-8929	37,669.00	0.00	37,669.00	35,302.00	0.00	35,302.00	-6.3%
b) Transfers Out		7600-7629	11,981,805.00	0.00	11,981,805.00	2,006,746.00	0.00	2,006,746.00	-83.3%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(4,668,793.00)	4,668,793.00	0.00	(5,122,568.00)	5,122,568.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,612,929.00)	4,668,793.00	(11,944,136.00)	(7,094,012.00)	5,122,568.00	(1,971,444.00)	-83.5%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			916,741.00	884,840.00	1,801,581.00	68,774.00	(10,068,380.00)	(9,999,606.00)	-655.0%
F. FUND BALANCE, RESERVES	1) Beginning Fund Balance a) of July 1 - Unaudited b) Audit Adjustments c) As of July 1 - Audited (F1a + F1b) d) Other Restatements e) Adjusted Beginning Balance (F1c + F1d) 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance a) Nonspendable Revolving Cash Stores Prepaid Items All Others b) Restricted c) Committed Stabilization Arrangements Other Commitments (by Resource/Object) d) Assigned Other Assignments (by Resource/Object) Medi-Cal Administrative Activities (0018) Differentiated Assistance (0030) Center for Teacher Innovation (0832) Hold Harmless Funding - COE (0010, 0050) Other Assignments Medi-Cal Administrative Activities (0018) Differentiated Assistance (0030) Center for Teacher Innovation (0832) Hold Harmless Funding - COE (0010, 0050) Other Assignments e) Unassigned/Unappropriated Reserve for Economic Uncertainties Unassigned/Unappropriated Amount								
1) Beginning Fund Balance									
a) of July 1 - Unaudited		9791	51,426,507.00	34,269,174.00	85,695,681.00	52,343,248.00	35,154,014.00	87,497,262.00	2.1%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,426,507.00	34,269,174.00	85,695,681.00	52,343,248.00	35,154,014.00	87,497,262.00	2.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,426,507.00	34,269,174.00	85,695,681.00	52,343,248.00	35,154,014.00	87,497,262.00	2.1%
2) Ending Balance, June 30 (E + F1e)			52,343,248.00	35,154,014.00	87,497,262.00	52,412,022.00	25,085,634.00	77,497,656.00	-11.4%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Items		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	35,154,014.00	35,154,014.00	0.00	25,085,634.00	25,085,634.00	-28.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	41,659,953.00	0.00	41,659,953.00	42,949,231.00	0.00	42,949,231.00	3.1%
Medi-Cal Administrative Activities (0018)		0000	1,905,391.00		1,905,391.00				
Differentiated Assistance (0030)		0000	8,024,703.00		8,024,703.00				
Center for Teacher Innovation (0832)		0000	3,068,622.00		3,068,622.00				
Hold Harmless Funding - COE (0010, 0050)		0000	9,335,768.00		9,335,768.00				
Other Assignments		0000	19,325,469.00		19,325,469.00				
Medi-Cal Administrative Activities (0018)		0000			0.00	1,845,921.00		1,845,921.00	
Differentiated Assistance (0030)		0000			0.00	4,355,960.00		4,355,960.00	
Center for Teacher Innovation (0832)		0000			0.00	3,068,622.00		3,068,622.00	
Hold Harmless Funding - COE (0010, 0050)		0000			0.00	27,386,559.00		27,386,559.00	
Other Assignments		0000			0.00	6,292,169.00		6,292,169.00	
e) Unassigned/Unappropriated		9789	10,673,295.00	0.00	10,673,295.00	9,452,791.00	0.00	9,452,791.00	-11.4%
Reserve for Economic Uncertainties		9790	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	26,426.00	0.00
6018	Student Support and Enrichment Block Grant	1,605,900.00	0.00
6266	Educator Effectiveness, FY 2021-22	463,428.00	0.00
6300	Lottery : Instructional Materials	837,477.00	685,358.00
6333	CA Community Schools Partnership Act - Coordination Grant	729,490.00	729,490.00
6355	Direct Support Professional Training Program	403,946.00	403,946.00
6500	Special Education	4,718,727.00	4,444,282.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	116,656.00	0.00
6620	Reversing Opioid Overdoses	170,912.00	0.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	443,754.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	581,637.00	329,690.00
7399	LCFF Equity Multiplier	2,030,761.00	0.00
7412	A-G Access/Success Grant	100,000.00	0.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	0.00
7435	Learning Recovery Emergency Block Grant	1,185,980.00	0.00
7810	Other Restricted State	10,610.00	0.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,713,466.00	4,347,961.00
8210	Student Activity Funds	20,861.00	20,861.00
9010	Other Restricted Local	15,918,983.00	14,124,046.00
Total, Restricted Balance		35,154,014.00	25,085,634.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		9,677,088.00	10,111,319.00	4.5%
2) Federal Revenue	8100-8299		2,254,420.00	1,339,818.00	-40.6%
3) Other State Revenue	8300-8599		674,740.00	675,542.00	0.1%
4) Other Local Revenue	8600-8799		824,862.00	603,877.00	-26.8%
5) TOTAL, REVENUES			13,431,110.00	12,730,556.00	-5.2%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		4,027,013.00	4,779,162.00	18.7%
2) Classified Salaries	2000-2999		1,267,265.00	1,314,793.00	3.8%
3) Employee Benefits	3000-3999		2,326,048.00	2,537,606.00	9.1%
4) Books and Supplies	4000-4999		286,305.00	219,046.00	-23.5%
5) Services and Other Operating Expenditures	5000-5999		2,922,808.00	2,753,132.00	-5.8%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		674,013.00	805,539.00	19.5%
9) TOTAL, EXPENDITURES			11,503,452.00	12,409,278.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,927,658.00	321,278.00	-83.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,927,658.00	321,278.00	-83.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		6,848,217.00	8,775,875.00	28.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,848,217.00	8,775,875.00	28.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,848,217.00	8,775,875.00	28.1%
2) Ending Balance, June 30 (E + F1e)			8,775,875.00	9,097,153.00	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		2,142,389.00	728,035.00	-66.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		6,633,486.00	8,369,118.00	26.2%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		8,775,875.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

**Budget, July 1
Charter Schools Special Revenue Fund
Expenditures by Object**

33 10330 0000000
Form 09
G8BMGHFR6B(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			8,775,875.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			8,775,875.00		
LCFF SOURCES					
Principal Apportionment					
State Aid - Current Year	8011		7,668,363.00	8,221,894.00	7.2%
Education Protection Account State Aid - Current Year	8012		114,956.00	125,000.00	8.7%
State Aid - Prior Years	8019		(106,972.00)	0.00	-100.0%
LCFF Transfers					
Unrestricted LCFF Transfers - Current Year	0000	8091	216,619.00	0.00	-100.0%
All Other LCFF Transfers - Current Year		8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		1,784,122.00	1,563,716.00	-12.4%
Property Taxes Transfers	8097		0.00	0.00	0.0%
LCFF Transfers - Prior Years	8099		0.00	200,709.00	New
TOTAL, LCFF SOURCES			9,677,088.00	10,111,319.00	4.5%
FEDERAL REVENUE					
Maintenance and Operations	8110		0.00	0.00	0.0%
Special Education Entitlement	8181		143,166.00	142,990.00	-0.1%
Special Education Discretionary Grants	8182		0.00	0.00	0.0%
Child Nutrition Programs	8220		0.00	0.00	0.0%
Donated Food Commodities	8221		0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	14,847.00	11,722.00	-21.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Other Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	754,087.00	421,190.00	-44.1%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,342,320.00	763,916.00	-43.1%
TOTAL, FEDERAL REVENUE			2,254,420.00	1,339,818.00	-40.6%

**Budget, July 1
Charter Schools Special Revenue Fund
Expenditures by Object**

33 10330 0000000
Form 09
G8BMGHFR6B(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan					
Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year		All Other	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		All Other	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	33,338.00	34,148.00	2.4%
Lottery - Unrestricted and Instructional Materials		8560	156,429.00	156,429.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.0%
Arts and Music in Schools (Prop 28)	6770	8590	93,154.00	93,146.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.0%
All Other State Revenue		All Other	391,819.00	391,819.00	0.0%
TOTAL, OTHER STATE REVENUE			674,740.00	675,542.00	0.1%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	250,000.00	158,000.00	-36.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	574,862.00	445,877.00	-22.4%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools		All Other	8791	0.00	0.0%
From County Offices		All Other	8792	0.00	0.0%
From JPAs		All Other	8793	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			824,862.00	603,877.00	-26.8%
TOTAL, REVENUES			13,431,110.00	12,730,556.00	-5.2%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,346,634.00	3,778,323.00	12.9%
Certificated Pupil Support Salaries		1200	154,152.00	339,529.00	120.3%
Certificated Supervisors' and Administrators' Salaries		1300	505,796.00	661,310.00	30.7%
Other Certificated Salaries		1900	20,431.00	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			4,027,013.00	4,779,162.00	18.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%

**Budget, July 1
Charter Schools Special Revenue Fund
Expenditures by Object**

33 10330 0000000
Form 09
G8BMGHFR6B(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Support Salaries	2200		65,000.00	62,767.00	-3.4%
Classified Supervisors' and Administrators' Salaries	2300		50,000.00	66,283.00	32.6%
Clerical, Technical and Office Salaries	2400		762,265.00	802,070.00	5.2%
Other Classified Salaries	2900		390,000.00	383,673.00	-1.6%
TOTAL, CLASSIFIED SALARIES			1,267,265.00	1,314,793.00	3.8%
EMPLOYEE BENEFITS					
STRS	3101-3102		1,114,345.00	1,234,291.00	10.8%
PERS	3201-3202		327,412.00	369,527.00	12.9%
OASDI/Medicare/Alternative	3301-3302		157,722.00	173,501.00	10.0%
Health and Welfare Benefits	3401-3402		514,609.00	543,770.00	5.7%
Unemployment Insurance	3501-3502		2,752.00	3,051.00	10.9%
Workers' Compensation	3601-3602		150,606.00	165,376.00	9.8%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		52,482.00	41,970.00	-20.0%
Other Employee Benefits	3901-3902		6,120.00	6,120.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,326,048.00	2,537,606.00	9.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		30,000.00	74,590.00	148.6%
Books and Other Reference Materials	4200		20,290.00	47,231.00	132.8%
Materials and Supplies	4300		217,515.00	91,225.00	-58.1%
Noncapitalized Equipment	4400		18,500.00	6,000.00	-67.6%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			286,305.00	219,046.00	-23.5%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		774,411.00	603,837.00	-22.0%
Travel and Conferences	5200		82,082.00	41,250.00	-49.7%
Dues and Memberships	5300		5,650.00	3,750.00	-33.6%
Insurance	5400-5450		53,111.00	60,000.00	13.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		69,454.00	58,750.00	-15.4%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		461,295.00	607,170.00	31.6%
Professional/Consulting Services and Operating Expenditures	5800		1,470,305.00	1,367,375.00	-7.0%
Communications	5900		6,500.00	11,000.00	69.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,922,808.00	2,753,132.00	-5.8%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements	7110		0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools	7141		0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers	7281-7283		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%

**Budget, July 1
Charter Schools Special Revenue Fund
Expenditures by Object**

33 10330 0000000
Form 09
G8BMGHFR6B(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs	7310		0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		674,013.00	805,539.00	19.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			674,013.00	805,539.00	19.5%
TOTAL, EXPENDITURES			11,503,452.00	12,409,278.00	7.9%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

**Budget, July 1
Charter Schools Special Revenue Fund
Expenditures by Function**

33 10330 0000000
Form 09
G8BMGHFR6B(2025-26)

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		9,677,088.00	10,111,319.00	4.5%
2) Federal Revenue	8100-8299		2,254,420.00	1,339,818.00	-40.6%
3) Other State Revenue	8300-8599		674,740.00	675,542.00	0.1%
4) Other Local Revenue	8600-8799		824,862.00	603,877.00	-26.8%
5) TOTAL, REVENUES			13,431,110.00	12,730,556.00	-5.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		5,528,434.00	6,481,836.00	17.2%
2) Instruction - Related Services	2000-2999		3,107,504.00	3,206,457.00	3.2%
3) Pupil Services	3000-3999		1,975,001.00	1,694,607.00	-14.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		674,013.00	805,539.00	19.5%
8) Plant Services	8000-8999		218,500.00	220,839.00	1.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			11,503,452.00	12,409,278.00	7.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,927,658.00	321,278.00	-83.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,927,658.00	321,278.00	-83.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		6,848,217.00	8,775,875.00	28.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,848,217.00	8,775,875.00	28.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,848,217.00	8,775,875.00	28.1%
2) Ending Balance, June 30 (E + F1e)			8,775,875.00	9,097,153.00	3.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		2,142,389.00	728,035.00	-66.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		6,633,486.00	8,369,118.00	26.2%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6300	Lottery: Instructional Materials	128,561.00	128,561.00
6500	Special Education	768,669.00	204,045.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	240,485.00	0.00
6770	Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28)	172,858.00	172,858.00
7339	Dual Enrollment Opportunities	329,176.00	222,571.00
7412	A-G Access/Success Grant	104,845.00	0.00
7413	A-G Learning Loss Mitigation Grant	75,000.00	0.00
7435	Learning Recovery Emergency Block Grant	313,156.00	0.00
7810	Other Restricted State	9,639.00	0.00
Total, Restricted Balance		2,142,389.00	728,035.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		57,232.00	57,232.00	0.0%
3) Other State Revenue	8300-8599		1,826,084.00	1,833,264.00	0.4%
4) Other Local Revenue	8600-8799		634,626.00	664,830.00	4.8%
5) TOTAL, REVENUES			2,517,942.00	2,555,326.00	1.5%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		1,032,313.00	1,147,405.00	11.1%
2) Classified Salaries	2000-2999		467,889.00	478,146.00	2.2%
3) Employee Benefits	3000-3999		672,561.00	712,202.00	5.9%
4) Books and Supplies	4000-4999		5,329.00	2,857.00	-46.4%
5) Services and Other Operating Expenditures	5000-5999		199,731.00	457,544.00	129.1%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		146,643.00	147,367.00	0.5%
9) TOTAL, EXPENDITURES			2,524,466.00	2,945,521.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,524.00)	(390,195.00)	5,880.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,524.00)	(390,195.00)	5,880.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		396,719.00	390,195.00	-1.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			396,719.00	390,195.00	-1.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			396,719.00	390,195.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			390,195.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		390,195.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		390,195.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			390,195.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			390,195.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year	8091		0.00	0.00	0.0%
LCFF Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Interagency Contracts Between LEAs	8285		0.00	0.00	0.0%
Pass-Through Revenues from					
Federal Sources	8287		0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	57,232.00	57,232.00	0.0%
TOTAL, FEDERAL REVENUE			57,232.00	57,232.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	8311		0.00	0.00	0.0%
All Other State Apportionments - Prior Years	8319		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
Adult Education Program	6391	8590	1,726,084.00	1,723,264.00	-0.2%
All Other State Revenue	All Other	8590	100,000.00	110,000.00	10.0%
TOTAL, OTHER STATE REVENUE			1,826,084.00	1,833,264.00	0.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		3,500.00	3,000.00	-14.3%
Net Increase (Decrease) in the Fair Value of Investments	8662		211.00	0.00	-100.0%
Fees and Contracts					
Adult Education Fees	8671		0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		630,915.00	661,830.00	4.9%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			634,626.00	664,830.00	4.8%
TOTAL, REVENUES			2,517,942.00	2,555,326.00	1.5%
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		925,968.00	960,224.00	3.7%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		106,345.00	187,181.00	76.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,032,313.00	1,147,405.00	11.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		0.00	0.00	0.0%
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		92,808.00	95,754.00	3.2%
Clerical, Technical and Office Salaries	2400		276,871.00	276,013.00	-0.3%
Other Classified Salaries	2900		98,210.00	106,379.00	8.3%
TOTAL, CLASSIFIED SALARIES			467,889.00	478,146.00	2.2%
EMPLOYEE BENEFITS					
STRS	3101-3102		311,001.00	333,540.00	7.2%
PERS	3201-3202		112,744.00	123,206.00	9.3%
OASDI/Medicare/Alternative	3301-3302		45,494.00	49,151.00	8.0%
Health and Welfare Benefits	3401-3402		140,491.00	144,395.00	2.8%
Unemployment Insurance	3501-3502		829.00	817.00	-1.4%
Workers' Compensation	3601-3602		44,887.00	44,189.00	-1.6%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		12,670.00	12,404.00	-2.1%
Other Employee Benefits	3901-3902		4,445.00	4,500.00	1.2%
TOTAL, EMPLOYEE BENEFITS			672,561.00	712,202.00	5.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		5,329.00	2,857.00	-46.4%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,329.00	2,857.00	-46.4%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		17,362.00	7,505.00	-56.8%
Dues and Memberships	5300		1,231.00	0.00	-100.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		2,001.00	0.00	-100.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		90.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures	5800		178,829.00	450,039.00	151.7%
Communications	5900		218.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			199,731.00	457,544.00	129.1%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Payments to Districts or Charter Schools	7141		0.00	0.00	0.0%
Payments to County Offices	7142		0.00	0.00	0.0%
Payments to JPAs	7143		0.00	0.00	0.0%
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		146,643.00	147,367.00	0.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			146,643.00	147,367.00	0.5%
TOTAL, EXPENDITURES			2,524,466.00	2,945,521.00	16.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		57,232.00	57,232.00	0.0%
3) Other State Revenue	8300-8599		1,826,084.00	1,833,264.00	0.4%
4) Other Local Revenue	8600-8799		634,626.00	664,830.00	4.8%
5) TOTAL, REVENUES			2,517,942.00	2,555,326.00	1.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,500,124.00	1,511,188.00	0.7%
2) Instruction - Related Services	2000-2999		748,615.00	1,156,689.00	54.5%
3) Pupil Services	3000-3999		129,084.00	130,277.00	0.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		146,643.00	147,367.00	0.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,524,466.00	2,945,521.00	16.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(6,524.00)	(390,195.00)	5,880.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,524.00)	(390,195.00)	5,880.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		396,719.00	390,195.00	-1.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			396,719.00	390,195.00	-1.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			396,719.00	390,195.00	-1.6%
2) Ending Balance, June 30 (E + F1e)			390,195.00	0.00	-100.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		390,195.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6391	Adult Education Program	390,195.00	0.00
Total, Restricted Balance		390,195.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		260,641,824.00	166,320,542.00	-36.2%
3) Other State Revenue	8300-8599		384,713,742.00	437,275,108.00	13.7%
4) Other Local Revenue	8600-8799		5,792,595.00	4,876,719.00	-15.8%
5) TOTAL, REVENUES			651,148,161.00	608,472,369.00	-6.6%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		13,880,859.00	13,544,466.00	-2.4%
2) Classified Salaries	2000-2999		27,095,525.00	28,013,343.00	3.4%
3) Employee Benefits	3000-3999		21,574,832.00	21,584,124.00	0.0%
4) Books and Supplies	4000-4999		2,742,040.00	2,610,261.00	-4.8%
5) Services and Other Operating Expenditures	5000-5999		566,582,639.00	520,241,551.00	-8.2%
6) Capital Outlay	6000-6999		277,200.00	224,696.00	-18.9%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		17,861,781.00	22,698,902.00	27.1%
9) TOTAL, EXPENDITURES			650,014,876.00	608,917,343.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,133,285.00	(444,974.00)	-139.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,133,285.00	(444,974.00)	-139.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		6,960,914.00	8,094,199.00	16.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,960,914.00	8,094,199.00	16.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,960,914.00	8,094,199.00	16.3%
2) Ending Balance, June 30 (E + F1e)			8,094,199.00	7,649,225.00	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		3,978,635.00	3,533,661.00	-11.2%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		4,115,564.00	4,115,564.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		8,094,199.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			8,094,199.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			8,094,199.00		
FEDERAL REVENUE					
Child Nutrition Programs	8220		0.00	0.00	0.0%
Interagency Contracts Between LEAs	8285		0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	260,641,824.00	166,320,542.00	-36.2%
TOTAL, FEDERAL REVENUE			260,641,824.00	166,320,542.00	-36.2%
OTHER STATE REVENUE					
Child Nutrition Programs	8520		0.00	0.00	0.0%
Child Development Apportionments	8530		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590	0.00	0.00	0.0%
State Preschool	6105	8590	12,712,667.00	13,310,866.00	4.7%
Arts and Music in Schools (Prop 28)	6770	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	372,001,075.00	423,964,242.00	14.0%
TOTAL, OTHER STATE REVENUE			384,713,742.00	437,275,108.00	13.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.0%
Interest	8660		200,000.00	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees	8673		0.00	0.00	0.0%
Interagency Services	8677		250,000.00	0.00	-100.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		5,342,595.00	4,876,719.00	-8.7%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,792,595.00	4,876,719.00	-15.8%
TOTAL, REVENUES			651,148,161.00	608,472,369.00	-6.6%
CERTIFICATED SALARIES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Certificated Teachers' Salaries	1100		8,598,815.00	8,365,609.00	-2.7%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		4,333,501.00	4,182,519.00	-3.5%
Other Certificated Salaries	1900		948,543.00	996,338.00	5.0%
TOTAL, CERTIFICATED SALARIES			13,880,859.00	13,544,466.00	-2.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		5,369,942.00	5,370,874.00	0.0%
Classified Support Salaries	2200		1,504,016.00	1,406,210.00	-6.5%
Classified Supervisors' and Administrators' Salaries	2300		3,766,905.00	3,897,941.00	3.5%
Clerical, Technical and Office Salaries	2400		5,119,601.00	5,539,269.00	8.2%
Other Classified Salaries	2900		11,335,061.00	11,799,049.00	4.1%
TOTAL, CLASSIFIED SALARIES			27,095,525.00	28,013,343.00	3.4%
EMPLOYEE BENEFITS					
STRS	3101-3102		3,518,137.00	3,491,616.00	-0.8%
PERS	3201-3202		7,470,520.00	7,528,179.00	0.8%
OASDI/Medicare/Alternative	3301-3302		2,286,810.00	2,344,602.00	2.5%
Health and Welfare Benefits	3401-3402		6,381,263.00	6,391,712.00	0.2%
Unemployment Insurance	3501-3502		20,611.00	20,836.00	1.1%
Workers' Compensation	3601-3602		1,216,697.00	1,129,966.00	-7.1%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		550,664.00	554,301.00	0.7%
Other Employee Benefits	3901-3902		130,130.00	122,912.00	-5.5%
TOTAL, EMPLOYEE BENEFITS			21,574,832.00	21,584,124.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		89,349.00	216,627.00	142.5%
Materials and Supplies	4300		2,104,137.00	1,418,339.00	-32.6%
Noncapitalized Equipment	4400		442,606.00	390,247.00	-11.8%
Food	4700		105,948.00	585,048.00	452.2%
TOTAL, BOOKS AND SUPPLIES			2,742,040.00	2,610,261.00	-4.8%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		48,804,037.00	46,054,153.00	-5.6%
Travel and Conferences	5200		439,521.00	408,787.00	-7.0%
Dues and Memberships	5300		77,000.00	77,600.00	0.8%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		455,866.00	500,787.00	9.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		723,180.00	572,058.00	-20.9%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		2,125,838.00	2,185,287.00	2.8%
Professional/Consulting Services and Operating Expenditures	5800		513,682,057.00	470,061,474.00	-8.5%
Communications	5900		275,140.00	381,405.00	38.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			566,582,639.00	520,241,551.00	-8.2%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		150,000.00	224,696.00	49.8%
Equipment	6400		127,200.00	0.00	-100.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			277,200.00	224,696.00	-18.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		17,861,781.00	22,698,902.00	27.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			17,861,781.00	22,698,902.00	27.1%
TOTAL, EXPENDITURES			650,014,876.00	608,917,343.00	-6.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund	8911		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		260,641,824.00	166,320,542.00	-36.2%
3) Other State Revenue	8300-8599		384,713,742.00	437,275,108.00	13.7%
4) Other Local Revenue	8600-8799		5,792,595.00	4,876,719.00	-15.8%
5) TOTAL, REVENUES			651,148,161.00	608,472,369.00	-6.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		27,740,180.00	27,722,423.00	-0.1%
2) Instruction - Related Services	2000-2999		67,016,909.00	62,131,008.00	-7.3%
3) Pupil Services	3000-3999		2,556,724.00	2,098,019.00	-17.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		530,509,967.00	489,850,156.00	-7.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		17,861,781.00	22,698,902.00	27.1%
8) Plant Services	8000-8999		4,329,315.00	4,416,835.00	2.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			650,014,876.00	608,917,343.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,133,285.00	(444,974.00)	-139.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,133,285.00	(444,974.00)	-139.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		6,960,914.00	8,094,199.00	16.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,960,914.00	8,094,199.00	16.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,960,914.00	8,094,199.00	16.3%
2) Ending Balance, June 30 (E + F1e)			8,094,199.00	7,649,225.00	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		3,978,635.00	3,533,661.00	-11.2%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		4,115,564.00	4,115,564.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
6057	Early Education: Universal Prekindergarten (UPK) Planning & Implementation Grant - County wide Planning and Capacity Building Grant	444,974.00	0.00
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	536,278.00	536,278.00
6130	Early Education: Center-Based Reserve Account	1,201,529.00	1,201,529.00
6131	Early Education: Resource & Referral Reserve Account for Department of Social Services Programs	54,623.00	54,623.00
6132	Early Education: Alternative Payment Reserve Account for Department of Social Services Programs	1,362,291.00	1,362,291.00
9010	Other Restricted Local	378,940.00	378,940.00
Total, Restricted Balance		3,978,635.00	3,533,661.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		850,000.00	550,000.00	-35.3%
5) TOTAL, REVENUES			850,000.00	550,000.00	-35.3%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		715,000.00	85,000.00	-88.1%
6) Capital Outlay	6000-6999		1,500,000.00	3,915,000.00	161.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,215,000.00	4,000,000.00	80.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,365,000.00)	(3,450,000.00)	152.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		1,294,028.00	1,294,028.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,294,028.00	1,294,028.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,972.00)	(2,155,972.00)	2,937.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		18,562,227.00	18,491,255.00	-0.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,562,227.00	18,491,255.00	-0.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,562,227.00	18,491,255.00	-0.4%
2) Ending Balance, June 30 (E + F1e)			18,491,255.00	16,335,283.00	-11.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		18,491,255.00	16,335,283.00	-11.7%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		18,491,255.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			18,491,255.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			18,491,255.00		
LCFF SOURCES					
LCFF Transfers					
LCFF Transfers - Current Year	8091		0.00	0.00	0.0%
LCFF Transfers - Prior Years	8099		0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		850,000.00	550,000.00	-35.3%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			850,000.00	550,000.00	-35.3%
TOTAL, REVENUES			850,000.00	550,000.00	-35.3%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees	3751-3752 3901-3902	3751-3752	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200 4300 4400	4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100 5200 5600 5710 5750 5800	5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	715,000.00	85,000.00	-88.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			715,000.00	85,000.00	-88.1%
CAPITAL OUTLAY					
Land Improvements	6170 6200 6400 6500 6600 6700	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,500,000.00	3,915,000.00	161.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,500,000.00	3,915,000.00	161.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service	7438 7439				
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,215,000.00	4,000,000.00	80.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		1,294,028.00	1,294,028.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,294,028.00	1,294,028.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Long-Term Debt Proceeds	8972 8974 8979				
Proceeds from Leases		8972	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980 8990		0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,294,028.00	1,294,028.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		850,000.00	550,000.00	-35.3%
5) TOTAL, REVENUES			850,000.00	550,000.00	-35.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,215,000.00	4,000,000.00	80.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,215,000.00	4,000,000.00	80.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,365,000.00)	(3,450,000.00)	152.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		1,294,028.00	1,294,028.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,294,028.00	1,294,028.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(70,972.00)	(2,155,972.00)	2,937.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		18,562,227.00	18,491,255.00	-0.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,562,227.00	18,491,255.00	-0.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,562,227.00	18,491,255.00	-0.4%
2) Ending Balance, June 30 (E + F1e)			18,491,255.00	16,335,283.00	-11.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		18,491,255.00	16,335,283.00	-11.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		251,126.00	235,344.00	-6.3%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			251,126.00	235,344.00	-6.3%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		213,457.00	200,042.00	-6.3%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			213,457.00	200,042.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			37,669.00	35,302.00	-6.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		37,669.00	35,302.00	-6.3%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,669.00)	(35,302.00)	-6.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			0.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			0.00		
FEDERAL REVENUE					
Forest Reserve Funds	8260		37,669.00	35,302.00	-6.3%
Pass-Through Revenues from					
Federal Sources	8287		213,457.00	200,042.00	-6.3%
TOTAL, FEDERAL REVENUE			251,126.00	235,344.00	-6.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			251,126.00	235,344.00	-6.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		213,457.00	200,042.00	-6.3%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers	7281-7283		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			213,457.00	200,042.00	-6.3%
TOTAL, EXPENDITURES			213,457.00	200,042.00	-6.3%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		37,669.00	35,302.00	-6.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			37,669.00	35,302.00	-6.3%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		251,126.00	235,344.00	-6.3%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		0.00	0.00	0.0%
5) TOTAL, REVENUES			251,126.00	235,344.00	-6.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	213,457.00	200,042.00	-6.3%
10) TOTAL, EXPENDITURES			213,457.00	200,042.00	-6.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			37,669.00	35,302.00	-6.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		37,669.00	35,302.00	-6.3%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(37,669.00)	(35,302.00)	-6.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		831,880.00	540,000.00	-35.1%
5) TOTAL, REVENUES			831,880.00	540,000.00	-35.1%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			831,880.00	540,000.00	-35.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		5,776,783.00	376,173.00	-93.5%
b) Transfers Out	7600-7629		2,250,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,526,783.00	376,173.00	-89.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,358,663.00	916,173.00	-79.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		19,321,715.00	23,680,378.00	22.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,321,715.00	23,680,378.00	22.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,321,715.00	23,680,378.00	22.6%
2) Ending Balance, June 30 (E + F1e)			23,680,378.00	24,596,551.00	3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		23,680,378.00	24,596,551.00	3.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		23,680,378.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			23,680,378.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			23,680,378.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		831,880.00	540,000.00	-35.1%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			831,880.00	540,000.00	-35.1%
TOTAL, REVENUES			831,880.00	540,000.00	-35.1%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF	8912		5,776,783.00	376,173.00	-93.5%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,776,783.00	376,173.00	-93.5%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF	7612		0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		2,250,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,250,000.00	0.00	-100.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			3,526,783.00	376,173.00	-89.3%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		831,880.00	540,000.00	-35.1%
5) TOTAL, REVENUES			831,880.00	540,000.00	-35.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			831,880.00	540,000.00	-35.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		5,776,783.00	376,173.00	-93.5%
b) Transfers Out	7600-7629		2,250,000.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,526,783.00	376,173.00	-89.3%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,358,663.00	916,173.00	-79.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		19,321,715.00	23,680,378.00	22.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,321,715.00	23,680,378.00	22.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,321,715.00	23,680,378.00	22.6%
2) Ending Balance, June 30 (E + F1e)			23,680,378.00	24,596,551.00	3.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		23,680,378.00	24,596,551.00	3.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		2,042,671.00	1,500,000.00	-26.6%
5) TOTAL, REVENUES			2,042,671.00	1,500,000.00	-26.6%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,042,671.00	1,500,000.00	-26.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		1,750,000.00	0.00	-100.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,750,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,792,671.00	1,500,000.00	-60.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		47,073,877.00	50,866,548.00	8.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,073,877.00	50,866,548.00	8.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,073,877.00	50,866,548.00	8.1%
2) Ending Balance, June 30 (E + F1e)			50,866,548.00	52,366,548.00	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		50,866,548.00	52,366,548.00	2.9%
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		50,866,548.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			50,866,548.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
(G10 + H2) - (I6 + J2)			50,866,548.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest	8660		2,042,671.00	1,500,000.00	-26.6%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,042,671.00	1,500,000.00	-26.6%
TOTAL, REVENUES			2,042,671.00	1,500,000.00	-26.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF	8912		1,750,000.00	0.00	-100.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,750,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF	7612		0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
(a-b+e)			1,750,000.00	0.00	-100.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		2,042,671.00	1,500,000.00	-26.6%
5) TOTAL, REVENUES			2,042,671.00	1,500,000.00	-26.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,042,671.00	1,500,000.00	-26.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		1,750,000.00	0.00	-100.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,750,000.00	0.00	-100.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,792,671.00	1,500,000.00	-60.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		47,073,877.00	50,866,548.00	8.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			47,073,877.00	50,866,548.00	8.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,073,877.00	50,866,548.00	8.1%
2) Ending Balance, June 30 (E + F1e)			50,866,548.00	52,366,548.00	2.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		50,866,548.00	52,366,548.00	2.9%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		22,673.00	7,500.00	-66.9%
5) TOTAL, REVENUES			22,673.00	7,500.00	-66.9%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		0.00	0.00	0.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,673.00	7,500.00	-66.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,673.00	7,500.00	-66.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		498,595.00	521,268.00	4.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			498,595.00	521,268.00	4.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			498,595.00	521,268.00	4.5%
2) Ending Balance, June 30 (E + F1e)			521,268.00	528,768.00	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		526,811.00	534,311.00	1.4%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		(5,543.00)	(5,543.00)	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		521,268.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

**Budget, July 1
County School Facilities Fund
Expenditures by Object**

33 10330 0000000
Form 35
G8BMGHFR6B(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			521,268.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			521,268.00		
FEDERAL REVENUE					
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments	8545		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		22,673.00	7,500.00	-66.9%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,673.00	7,500.00	-66.9%
TOTAL, REVENUES			22,673.00	7,500.00	-66.9%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%

**Budget, July 1
County School Facilities Fund
Expenditures by Object**

33 10330 0000000

Form 35

G8BMGHFR6B(2025-26)

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/County School Facilities Fund From: All Other Funds	8913		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		22,673.00	7,500.00	-66.9%
5) TOTAL, REVENUES			22,673.00	7,500.00	-66.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			22,673.00	7,500.00	-66.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			22,673.00	7,500.00	-66.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		498,595.00	521,268.00	4.5%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			498,595.00	521,268.00	4.5%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			498,595.00	521,268.00	4.5%
2) Ending Balance, June 30 (E + F1e)			521,268.00	528,768.00	1.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		526,811.00	534,311.00	1.4%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		(5,543.00)	(5,543.00)	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
7710	State School Facilities Projects	526,811.00	534,311.00
Total, Restricted Balance		526,811.00	534,311.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		19,640,330.00	18,110,164.00	-7.8%
5) TOTAL, REVENUES			19,640,330.00	18,110,164.00	-7.8%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		853,635.00	1,500,000.00	75.7%
5) Services and Other Operating Expenditures	5000-5999		547,954.00	4,619,600.00	743.1%
6) Capital Outlay	6000-6999		18,683,539.00	40,816,100.00	118.5%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,085,128.00	46,935,700.00	133.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(444,798.00)	(28,825,536.00)	6,380.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		2,955,022.00	630,573.00	-78.7%
b) Transfers Out	7600-7629		1,294,028.00	1,294,028.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,660,994.00	(663,455.00)	-139.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,216,196.00	(29,488,991.00)	-2,524.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		57,201,760.00	58,417,956.00	2.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,201,760.00	58,417,956.00	2.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,201,760.00	58,417,956.00	2.1%
2) Ending Balance, June 30 (E + F1e)			58,417,956.00	28,928,965.00	-50.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		27,100,464.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments	9780		31,317,492.00	28,928,965.00	-7.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		58,417,956.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) TOTAL, ASSETS			58,417,956.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. FUND EQUITY					
Ending Fund Balance, June 30 (G10 + H2) - (I6 + J2)			58,417,956.00		
FEDERAL REVENUE					
FEMA	8281		0.00	0.00	0.0%
All Other Federal Revenue	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to LCFF Deduction	8625		16,747,845.00	15,942,796.00	-4.8%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Leases and Rentals	8650		495,199.00	487,368.00	-1.6%
Interest	8660		2,397,201.00	1,430,000.00	-40.3%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		85.00	250,000.00	294,017.6%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,640,330.00	18,110,164.00	-7.8%
TOTAL, REVENUES			19,640,330.00	18,110,164.00	-7.8%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		306,122.00	500,000.00	63.3%
Noncapitalized Equipment	4400		547,513.00	1,000,000.00	82.6%
TOTAL, BOOKS AND SUPPLIES			853,635.00	1,500,000.00	75.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		36,000.00	0.00	-100.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		511,954.00	4,619,600.00	802.3%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			547,954.00	4,619,600.00	743.1%
CAPITAL OUTLAY					
Land	6100		239,943.00	0.00	-100.0%
Land Improvements	6170		818,448.00	1,000,000.00	22.2%
Buildings and Improvements of Buildings	6200		15,598,892.00	37,292,000.00	139.1%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		1,201,256.00	2,074,100.00	72.7%
Equipment Replacement	6500		825,000.00	450,000.00	-45.5%
Lease Assets	6600		0.00	0.00	0.0%
Subscription Assets	6700		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,683,539.00	40,816,100.00	118.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools	7211		0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.0%
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			20,085,128.00	46,935,700.00	133.7%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF	8912		2,955,022.00	630,573.00	-78.7%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,955,022.00	630,573.00	-78.7%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF	7612		0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund	7613		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		1,294,028.00	1,294,028.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,294,028.00	1,294,028.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Disposal of Capital Assets	8953		0.00	0.00	0.0%
Other Sources					
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Proceeds from SBITAs	8974		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,660,994.00	(663,455.00)	-139.9%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		19,640,330.00	18,110,164.00	-7.8%
5) TOTAL, REVENUES			19,640,330.00	18,110,164.00	-7.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		20,085,128.00	46,935,700.00	133.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			20,085,128.00	46,935,700.00	133.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 -B10)			(444,798.00)	(28,825,536.00)	6,380.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		2,955,022.00	630,573.00	-78.7%
b) Transfers Out	7600-7629		1,294,028.00	1,294,028.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,660,994.00	(663,455.00)	-139.9%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,216,196.00	(29,488,991.00)	-2,524.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		57,201,760.00	58,417,956.00	2.1%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,201,760.00	58,417,956.00	2.1%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,201,760.00	58,417,956.00	2.1%
2) Ending Balance, June 30 (E + F1e)			58,417,956.00	28,928,965.00	-50.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash	9711		0.00	0.00	0.0%
Stores	9712		0.00	0.00	0.0%
Prepaid Items	9713		0.00	0.00	0.0%
All Others	9719		0.00	0.00	0.0%
b) Restricted	9740		27,100,464.00	0.00	-100.0%
c) Committed					
Stabilization Arrangements	9750		0.00	0.00	0.0%
Other Commitments (by Resource/Object)	9760		0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)	9780		31,317,492.00	28,928,965.00	-7.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00	0.00	0.0%
Unassigned/Unappropriated Amount	9790		0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	27,100,464.00	0.00
Total, Restricted Balance		27,100,464.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		166,060.00	115,000.00	-30.7%
5) TOTAL, REVENUES			166,060.00	115,000.00	-30.7%
B. EXPENSES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999		235,287.00	1,040,000.00	342.0%
6) Depreciation and Amortization	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENSES			235,287.00	1,040,000.00	342.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,227.00)	(925,000.00)	1,236.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		3,750,000.00	1,000,000.00	-73.3%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,750,000.00	1,000,000.00	-73.3%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,680,773.00	75,000.00	-98.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		1,017,027.00	4,697,800.00	361.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,017,027.00	4,697,800.00	361.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,017,027.00	4,697,800.00	361.9%
2) Ending Net Position, June 30 (E + F1e)			4,697,800.00	4,772,800.00	1.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		0.00	0.00	0.0%
c) Unrestricted Net Position	9790		4,697,800.00	4,772,800.00	1.6%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		4,697,800.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		0.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) Fixed Assets					
a) Land	9410		0.00		
b) Land Improvements	9420		0.00		

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
c) Accumulated Depreciation - Land Improvements	9425		0.00		
d) Buildings	9430		0.00		
e) Accumulated Depreciation - Buildings	9435		0.00		
f) Equipment	9440		0.00		
g) Accumulated Depreciation - Equipment	9445		0.00		
h) Work in Progress	9450		0.00		
i) Lease Assets	9460		0.00		
j) Accumulated Amortization-Lease Assets	9465		0.00		
k) Subscription Assets	9470		0.00		
l) Accumulated Amortization-Subscription Assets	9475		0.00		
11) TOTAL, ASSETS			4,697,800.00		
H. DEFERRED OUTFLOWS OF RESOURCES					
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640		0.00		
5) Unearned Revenue	9650		0.00		
6) Long-Term Liabilities					
a) Subscription Liability	9660		0.00		
b) Net Pension Liability	9663		0.00		
c) Total/Net OPEB Liability	9664		0.00		
d) Compensated Absences	9665		0.00		
e) COPs Payable	9666		0.00		
f) Leases Payable	9667		0.00		
g) Lease Revenue Bonds Payable	9668		0.00		
h) Other General Long-Term Liabilities	9669		0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			4,697,800.00		
OTHER STATE REVENUE					
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.0%
All Other State Revenue		All Other	8590	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		28,751.00	15,000.00	-47.8%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions	8674		0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		137,309.00	100,000.00	-27.2%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			166,060.00	115,000.00	-30.7%
TOTAL, REVENUES			166,060.00	115,000.00	-30.7%
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
Classified Supervisors' and Administrators' Salaries	2300		0.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400		0.00	0.00	0.0%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		0.00	0.00	0.0%
Health and Welfare Benefits	3401-3402		0.00	0.00	0.0%
Unemployment Insurance	3501-3502		0.00	0.00	0.0%
Workers' Compensation	3601-3602		0.00	0.00	0.0%
OPEB, Allocated	3701-3702		0.00	0.00	0.0%
OPEB, Active Employees	3751-3752		0.00	0.00	0.0%
Other Employee Benefits	3901-3902		0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		0.00	0.00	0.0%
Noncapitalized Equipment	4400		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		15,000.00	30,000.00	100.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures	5800		220,287.00	1,010,000.00	358.5%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			235,287.00	1,040,000.00	342.0%
DEPRECIATION AND AMORTIZATION					
Depreciation Expense	6900		0.00	0.00	0.0%
Amortization Expense-Lease Assets	6910		0.00	0.00	0.0%
Amortization Expense-Subscription Assets	6920		0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.0%
TOTAL, EXPENSES			235,287.00	1,040,000.00	342.0%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		3,750,000.00	1,000,000.00	-73.3%
(a) TOTAL, INTERFUND TRANSFERS IN			3,750,000.00	1,000,000.00	-73.3%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a-b+e)			3,750,000.00	1,000,000.00	-73.3%

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		166,060.00	115,000.00	-30.7%
5) TOTAL, REVENUES			166,060.00	115,000.00	-30.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		235,287.00	1,040,000.00	342.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			235,287.00	1,040,000.00	342.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(69,227.00)	(925,000.00)	1,236.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		3,750,000.00	1,000,000.00	-73.3%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,750,000.00	1,000,000.00	-73.3%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			3,680,773.00	75,000.00	-98.0%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		1,017,027.00	4,697,800.00	361.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,017,027.00	4,697,800.00	361.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,017,027.00	4,697,800.00	361.9%
2) Ending Net Position, June 30 (E + F1e)			4,697,800.00	4,772,800.00	1.6%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		0.00	0.00	0.0%
c) Unrestricted Net Position	9790		4,697,800.00	4,772,800.00	1.6%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
	Total, Restricted Net Position	0.00	0.00

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		7,194,628.00	4,925,000.00	-31.5%
5) TOTAL, REVENUES			7,194,628.00	4,925,000.00	-31.5%
B. EXPENSES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		0.00	0.00	0.0%
3) Employee Benefits	3000-3999		0.00	0.00	0.0%
4) Books and Supplies	4000-4999		0.00	0.00	0.0%
5) Services and Other Operating Expenses	5000-5999		5,966,075.00	6,000,000.00	0.6%
6) Depreciation and Amortization	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,966,075.00	6,000,000.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,228,553.00	(1,075,000.00)	-187.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,228,553.00	(1,075,000.00)	-187.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		118,922,301.00	120,152,215.00	1.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			118,922,301.00	120,152,215.00	1.0%
d) Other Restatements	9795		1,361.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			118,923,662.00	120,152,215.00	1.0%
2) Ending Net Position, June 30 (E + F1e)			120,152,215.00	119,077,215.00	-0.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		120,152,215.00	119,077,215.00	-0.9%
c) Unrestricted Net Position	9790		0.00	0.00	0.0%
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Cash Account	9130		0.00		
d) with Fiscal Agent/Trustee	9135		118,923,662.00		
e) Collections Awaiting Deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Lease Receivable	9380		0.00		
10) Fixed Assets	9400				
11) TOTAL, ASSETS			118,923,662.00		
H. DEFERRED OUTFLOWS OF RESOURCES					

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
1) Deferred Outflows of Resources	9490		0.00		
2) TOTAL, DEFERRED OUTFLOWS			0.00		
I. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Unearned Revenue	9650		0.00		
6) Long-Term Liabilities					
b) Net Pension Liability	9663		0.00		
c) Total/Net OPEB Liability	9664		0.00		
d) Compensated Absences	9665		0.00		
e) COPs Payable	9666		0.00		
f) Leases Payable	9667		0.00		
g) Lease Revenue Bonds Payable	9668		0.00		
h) Other General Long-Term Liabilities	9669		0.00		
7) TOTAL, LIABILITIES			0.00		
J. DEFERRED INFLOWS OF RESOURCES					
1) Deferred Inflows of Resources	9690		0.00		
2) TOTAL, DEFERRED INFLOWS			0.00		
K. NET POSITION					
Net Position, June 30 (G11 + H2) - (I7 + J2)			118,923,662.00		
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest	8660		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		5,500,779.00	3,175,000.00	-42.3%
Fees and Contracts					
In-District Premiums/					
Contributions	8674		0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue	8699		1,693,849.00	1,750,000.00	3.3%
TOTAL, OTHER LOCAL REVENUE			7,194,628.00	4,925,000.00	-31.5%
TOTAL, REVENUES			7,194,628.00	4,925,000.00	-31.5%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services	5100		0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures	5800		5,966,075.00	6,000,000.00	0.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,966,075.00	6,000,000.00	0.6%
TOTAL, EXPENSES			5,966,075.00	6,000,000.00	0.6%
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
(a + c + e)					

Description	Function Codes	Object Codes	2024-25 Estimated Actuals	2025-26 Budget	Percent Difference
A. REVENUES					
1) LCFF Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		0.00	0.00	0.0%
3) Other State Revenue	8300-8599		0.00	0.00	0.0%
4) Other Local Revenue	8600-8799		7,194,628.00	4,925,000.00	-31.5%
5) TOTAL, REVENUES			7,194,628.00	4,925,000.00	-31.5%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		5,966,075.00	6,000,000.00	0.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			5,966,075.00	6,000,000.00	0.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,228,553.00	(1,075,000.00)	-187.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources	8930-8979		0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.0%
3) Contributions	8980-8999		0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,228,553.00	(1,075,000.00)	-187.5%
F. NET POSITION					
1) Beginning Net Position					
a) As of July 1 - Unaudited	9791		118,922,301.00	120,152,215.00	1.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			118,922,301.00	120,152,215.00	1.0%
d) Other Restatements	9795		1,361.00	0.00	-100.0%
e) Adjusted Beginning Net Position (F1c + F1d)			118,923,662.00	120,152,215.00	1.0%
2) Ending Net Position, June 30 (E + F1e)			120,152,215.00	119,077,215.00	-0.9%
Components of Ending Net Position					
a) Net Investment in Capital Assets	9796		0.00	0.00	0.0%
b) Restricted Net Position	9797		120,152,215.00	119,077,215.00	-0.9%
c) Unrestricted Net Position	9790		0.00	0.00	0.0%

Resource	Description	2024-25 Estimated Actuals	2025-26 Budget
9010	Other Restricted Local	120,152,215.00	119,077,215.00
Total, Restricted Net Position		120,152,215.00	119,077,215.00

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)						
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)						
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.00
5. District Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]						
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.00
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.00
7. Adults in Correctional Facilities						
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.00
b. Juvenile Halls, Homes, and Camps	131.33	130.85	139.52	175.00	175.00	175.00
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	58.66	54.09	75.53	75.00	75.00	75.00
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	189.99	184.94	215.05	250.00	250.00	250.00
2. District Funded County Program ADA						
a. County Community Schools	94.46	95.00	94.46	130.00	130.00	130.00
b. Special Education-Special Day Class	466.48	468.00	466.48	475.00	475.00	475.00
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.00
d. Special Education Extended Year	21.19	21.19	21.19	22.00	22.00	22.00
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.00
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.00
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	582.13	584.19	582.13	627.00	627.00	627.00
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	772.12	769.13	797.18	877.00	877.00	877.00
4. Adults in Correctional Facilities	116.66	110.00	110.00	110.00	110.00	110.00
5. County Operations Grant ADA	390,011.48	392,203.40	392,203.40	392,203.40	392,203.40	392,203.40
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	2024-25 Estimated Actuals			2025-26 Budget		
	P-2 ADA	Annual ADA	Funded ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Funded ADA
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA						
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]						
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.00
3. Charter School Funded County Program ADA						
a. County Community Schools						
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.00
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.00
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA						
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils						
b. Juvenile Halls, Homes, and Camps						
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	23.18	17.01	17.01	17.00	17.00	17.00
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	23.18	17.01	17.01	17.00	17.00	17.00
7. Charter School Funded County Program ADA						
a. County Community Schools	574.78	570.00	574.78	625.00	625.00	625.00
b. Special Education-Special Day Class						
c. Special Education-NPS/LCI						
d. Special Education Extended Year						
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools						
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	574.78	570.00	574.78	625.00	625.00	625.00
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	597.96	587.01	591.79	642.00	642.00	642.00
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	597.96	587.01	591.79	642.00	642.00	642.00

Riverside County Office of Education
Riverside County

Budget, July 1
2025-26 Budget
Cashflow Worksheet - Budget Year (1)

33 10330 0000000
Form CASH
G8BMGJHFR6B(2025-26)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ESTIMATES THROUGH THE MONTH OF:										
A. BEGINNING CASH	JUNE		151,970,056.30	140,514,664.12	138,099,810.01	124,737,742.71	99,762,758.54	92,711,984.80	123,035,517.67	148,071,740.69
B. RECEIPTS										
LCFF Sources										
Principal Apportionment	8010-8019	1,015,371.86	1,015,371.86	1,838,533.40	1,825,997.95	1,825,997.95	1,838,533.40	1,825,997.95	1,907,478.38	
Property Taxes	8020-8079	310,703.51	3,875,617.49	0.00	3,156,093.57	4,137,262.55	36,990,070.70	23,466,291.53	25,166,984.44	
Miscellaneous Funds	8080-8089	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299	840,466.93	665,369.65	361,867.71	1,206,225.69	587,548.64	2,097,276.27	1,025,291.83	410,505.84	
Other State Revenue	8300-8599	102,066.74	968,592.54	479,088.78	741,546.11	691,554.24	4,151,408.44	7,155,086.79	477,005.79	
Other Local Revenue	8600-8799	918,304.61	894,138.70	2,601,863.06	6,331,468.63	4,752,629.12	10,858,549.25	5,445,385.23	5,598,436.00	
Interfund Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		3,186,913.65	7,419,090.24	5,281,352.95	13,261,331.95	11,994,992.50	55,935,338.06	38,918,053.33	33,560,410.45	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	2,397,865.54	5,187,359.55	5,262,936.97	5,730,142.87	5,517,151.94	5,833,202.99	5,833,202.99	5,895,039.06	
Classified Salaries	2000-2999	3,576,552.63	5,339,843.04	4,383,240.15	6,239,335.32	5,040,012.29	7,388,686.57	4,304,713.04	5,996,615.18	
Employee Benefits	3000-3999	4,967,236.61	3,094,770.45	6,410,595.94	4,817,699.38	4,661,660.54	5,662,909.80	4,655,158.92	4,778,689.67	
Books and Supplies	4000-4999	53,076.72	1,827,064.10	397,054.71	1,055,410.21	383,785.53	241,907.37	746,136.23	361,329.99	
Services	5000-5999	4,008,904.50	928,131.59	2,246,234.43	3,759,322.90	1,981,053.98	4,344,279.78	1,895,260.30	2,628,406.26	
Capital Outlay	6000-6999	3,026.25	1,661.47	223,052.29	31,211.89	3,916.32	15,783.96	29,787.78	29,194.39	
Other Outgo	7000-7499	0.00	0.00	(556,230.79)	(420,050.15)	(642,542.46)	2,046,545.69	(1,208,363.44)	7,267,442.95	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		15,006,662.25	16,378,830.20	18,366,883.70	21,213,072.42	16,945,038.14	25,533,316.16	16,255,895.82	26,956,717.50	
D. BALANCE SHEET ITEMS Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199 (1,425,221.64)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299 42,737,569.51	8,868,045.67	12,701,605.66	6,239,685.15	2,397,577.65	1,331,230.95	1,912,550.57	2,115,509.69	482,934.54	
Due From Other Funds	9310 5,248,019.08	325,901.98	774,082.81	3,978,523.26	169,511.03	0.00	0.00	0.00	0.00	0.00
Stores	9320 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330 228,045.31	142,437.10	84,559.20	0.00	1,049.01	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	46,788,412.26	9,336,384.75	13,560,247.67	10,218,208.41	2,568,137.69	1,331,230.95	1,912,550.57	2,115,509.69	482,934.54	
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599 74,475,687.43	8,408,306.24	4,475,989.42	9,436,070.86	5,153,718.26	3,431,959.05	1,991,539.60	89,370.84	186,188.24	
Due To Other Funds	9610 15,620,193.84	365,512.54	1,171,514.54	382,694.75	13,700,472.01	0.00	0.00	0.00	0.00	0.00
Current Loans	9640 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650 2,649,860.24	198,209.55	1,367,857.86	675,979.35	737,191.12	0.00	0.00	(347,926.66)	0.00	
Deferred Inflows of Resources	9690 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL	92,745,751.51	8,972,028.33	7,015,361.82	10,494,744.96	19,591,381.39	3,431,959.05	1,991,539.60	(258,555.82)	186,189.24	
Nonoperating										
Suspense Clearing	9910 0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS	(45,957,339.25)	364,356.42	6,544,885.85	(276,536.55)	(17,023,243.70)	(2,100,728.10)	(78,989.03)	2,374,065.51	296,745.30	
E. NET INCREASE/DECREASE (B - C + D)		(11,455,392.18)	(2,414,854.11)	(13,362,067.30)	(24,974,984.17)	(7,050,773.74)	30,323,532.87	25,036,223.02	6,900,438.25	
F. ENDING CASH (A + E)		140,514,664.12	138,099,810.01	124,737,742.71	99,762,758.54	123,035,517.67	148,071,740.69	154,972,178.94		
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
A. BEGINNING CASH	JUNE	154,972,178.94	140,901,107.77	144,392,230.35	156,654,456.99				
B. RECEIPTS	ESTIMATES THROUGH THE MONTH OF:								
LCFF Sources									
Principal Apportionment	8010-8019	1,974,334.16	1,957,620.22	1,917,924.62	0.00	1,949,263.25	0.00	20,892,425.00	20,892,425.00
Property Taxes	8020-8079	1,111,991.52	12,199,201.03	22,763,120.43	30,350,827.23	0.00	0.00	163,528,164.00	163,528,164.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	(544,262.60)	(3,139,731.03)	3,483,284.63	(200,709.00)	(200,709.00)
Federal Revenue	8100-8299	607,003.89	1,330,739.31	321,011.67	525,291.83	2,093,385.22	7,383,268.52	19,455,253.00	19,455,253.00
Other State Revenue	8300-8599	533,246.64	606,151.46	462,424.82	1,630,984.85	(295,785.25)	3,126,575.05	20,829,947.00	20,829,947.00
Other Local Revenue	8600-8799	2,835,466.87	4,349,863.94	5,985,090.57	8,820,557.44	12,622,660.74	8,538,621.84	80,553,036.00	80,553,036.00
Interfund Transfers In	8800-8929	0.00	0.00	833.13	4,755.18	14,858.61	14,855.08	35,302.00	35,302.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		7,062,043.08	20,443,575.96	31,450,405.24	40,788,153.93	13,244,651.54	22,546,605.12	305,093,418.00	305,093,418.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1989	5,688,918.82	5,867,556.36	5,730,142.87	5,956,875.14	900,058.41	2,906,295.49	68,706,749.00	68,706,749.00
Classified Salaries	2000-2999	7,588,573.74	4,925,791.04	5,653,951.46	7,124,549.94	371,219.04	3,455,192.56	71,388,276.00	71,388,276.00
Employee Benefits	3000-3999	6,202,544.14	4,941,230.14	7,015,246.47	8,601,641.41	(6,248,055.47)	5,454,838.00	65,016,186.00	65,016,186.00
Books and Supplies	4000-4999	583,843.95	604,258.07	276,611.38	263,342.20	382,764.83	3,030,476.71	10,207,062.00	10,207,062.00
Services	5000-5999	3,119,770.04	1,700,274.67	1,481,890.77	2,417,821.78	4,515,867.13	42,967,032.87	77,994,251.00	77,994,251.00
Capital Outlay	6000-6999	19,581.61	12,935.73	13,351.10	16,199.33	86,574.43	107,105.45	593,382.00	593,382.00
Other Outgo	7000-7499	(1,432,773.79)	(684,739.28)	(155,361.01)	(1,064,510.65)	26,018,174.62	(9,987,219.69)	19,180,372.00	19,180,372.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	2,216,450.96	(209,704.96)	2,006,746.00	2,006,746.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		21,770,458.51	17,367,306.73	20,015,833.04	23,315,919.15	28,243,053.95	47,724,036.43	315,093,024.00	315,093,024.00
D. BALANCE SHEET ITEMS Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	(1,425,221.64)	0.00	0.00	(1,425,221.64)	
Accounts Receivable	9200-9299	1,807,799.19	572,683.43	1,136,819.35	3,171,127.66	0.00	0.00	42,737,569.51	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	5,248,019.08	
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	228,045.31	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		1,807,799.19	572,683.43	1,136,819.35	3,171,127.66	0.00	0.00	46,788,412.26	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	1,170,454.93	157,830.08	309,164.91	39,665,104.00	0.00	0.00	74,475,697.43	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00	0.00	15,620,193.84	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	9650	0.00	0.00	0.00	18,549.02	0.00	0.00	2,649,860.24	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL		1,170,454.93	157,830.08	309,164.91	39,683,653.02	0.00	0.00	92,745,751.51	
Nonoperating	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		637,344.26	414,853.35	827,654.44	(37,937,747.00)	0.00	0.00	(45,957,339.25)	
E. NET INCREASE/DECREASE (B - C + D)		(14,071,071.17)	3,491,122.58	12,262,226.64	(20,465,512.22)	(14,998,402.41)	(25,177,431.31)	(55,956,945.25)	(9,999,606.00)
F. ENDING CASH (A + E)		140,901,107.77	144,392,230.35	156,654,456.99	136,188,944.77				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								96,013,111.05	

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	367,279,945.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	34,072,543.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	742,477.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6700, 6910, 6920	387,585.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	62,074,166.00
5. Interfund Transfers Out	All	9300	7600-7629	11,981,805.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	14,909,043.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	9,508,283.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				99,603,359.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				233,604,043.00
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, sum of lines B1d and C9)				771.95
B. Expenditures per ADA (Line I.E divided by Line II.A)				302,615.51
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)		188,332,007.84		242,187.17
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)		0.00		0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)		188,332,007.84		242,187.17
B. Required effort (Line A.2 times 90%)		169,498,807.06		217,968.45
C. Current year expenditures (Line I.E and Line II.B)		233,604,043.00		302,615.51
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)		0.00		0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)		MOE Met		

F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2026-27 may be reduced by the lower of the two percentages)	0.00%	0.00%
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	88,862.00		888,388.00	977,250.00
2. State Lottery Revenue	8560	281,916.00		110,283.00	392,199.00
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00	0.00	0.00	0.00
5. Proceeds from SBITAs	8974	0.00	0.00	0.00	0.00
6. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00	0.00		0.00
7. Total Available (Sum Lines A1 through A6)		370,778.00	0.00	998,671.00	1,369,449.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	124,362.00	0.00	0.00	124,362.00
2. Classified Salaries	2000-2999	0.00	0.00	0.00	0.00
3. Employee Benefits	3000-3999	0.00	0.00	0.00	0.00
4. Books and Supplies	4000-4999	69,000.00	0.00	14,000.00	83,000.00
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	150,365.00	0.00		150,365.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800			0.00	0.00
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800			18,633.00	18,633.00
6. Capital Outlay	6000-6999	0.00	0.00	0.00	0.00
7. Tuition	7100-7199	0.00	0.00		0.00
8. Interagency Transfers Out	7211, 7212, 7221, 7222, 7281, 7282	0.00	0.00		0.00
a. To Other Districts, County Offices, and Charter Schools	7213, 7223, 7283, 7299	0.00	0.00		0.00
b. To JPAs and All Others	7300-7399	27,051.00	0.00		27,051.00
9. Transfers of Indirect Costs	7400-7499	0.00	0.00		0.00
10. Debt Service	7630-7699	0.00	0.00		0.00
11. All Other Financing Uses		370,778.00	0.00	32,633.00	403,411.00
C. ENDING BALANCE (Must equal Line A7 minus Line B12)	979Z	0.00	0.00	966,038.00	966,038.00
D. COMMENTS:					
The amount in 5850 is for subscription based instructional materials.					

Data from this report will be used to prepare a report to the Legislature as required by Control Section 24.60 of the Budget Act.

*Pursuant to Government Code Section 8880.4(a)(2)(B) and the definition in Education Code Section 60010(h), Resource 6300 funds are to be used for the purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		392,203.40	0.00%	392,203.40	0.00%	392,203.40
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	124,733,567.00	3.33%	128,885,315.00	3.84%	133,839,245.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,220,826.00	2.59%	1,252,487.00	2.95%	1,289,423.00
4. Other Local Revenues	8600-8799	46,263,634.00	1.24%	46,836,372.00	0.85%	47,233,312.00
5. Other Financing Sources						
a. Transfers In	8900-8929	35,302.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(5,122,568.00)	0.58%	(5,152,146.00)	3.04%	(5,308,958.00)
6. Total (Sum lines A1 thru A5c)		167,130,761.00	2.81%	171,822,028.00	3.04%	177,053,022.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			39,206,732.00			39,524,696.00
b. Step & Column Adjustment			317,964.00			320,901.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	39,206,732.00	0.81%	39,524,696.00	0.81%	39,845,597.00
2. Classified Salaries						
a. Base Salaries			45,476,564.00			45,880,330.00
b. Step & Column Adjustment			403,766.00			407,854.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	45,476,564.00	0.89%	45,880,330.00	0.89%	46,288,184.00
3. Employee Benefits	3000-3999	34,397,942.00	1.41%	34,883,741.00	2.79%	35,857,741.00
4. Books and Supplies	4000-4999	6,145,825.00	2.20%	6,280,820.00	2.10%	6,412,764.00
5. Services and Other Operating Expenditures	5000-5999	28,264,863.00	3.67%	29,302,364.00	1.93%	29,867,879.00
6. Capital Outlay	6000-6999	192,000.00	-21.88%	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	42,832,180.00	7.79%	46,167,779.00	7.20%	49,493,462.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(31,460,865.00)	-0.01%	(31,458,289.00)	1.59%	(31,957,098.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,006,746.00	-49.83%	1,006,746.00	0.00%	1,006,746.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		167,061,987.00	2.80%	171,738,187.00	3.04%	176,965,275.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		68,774.00		83,841.00		87,747.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		52,343,248.00		52,412,022.00		52,495,863.00
2. Ending Fund Balance (Sum lines C and D1)		52,412,022.00		52,495,863.00		52,583,610.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	42,949,231.00		43,251,267.00		43,356,569.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,452,791.00		9,234,596.00		9,217,041.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		52,412,022.00		52,495,863.00		52,583,610.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,452,791.00		9,234,596.00		9,217,041.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		9,452,791.00		9,234,596.00		9,217,041.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
<p>SSC Dartboard: 2025-26 May Revision Statutory COLA 2025-26 2.30% 2026-27 3.02% 2027-28 3.42% California CPI 2025-26 3.42% 2026-27 2.98% 2027-28 2.77% California Lottery Base \$191 and \$82 for Prop 20 2025-26 to 2027-28 Employee Benefits Assumptions: Indirect Cost Rate 7.74% for 2025-26 to 2027-28 Step and Column 0.89% Average Increase STRS 19.10% for 2025-26 to 2027-28 PERS 2025-26 26.81% 2026-27 26.90% 2027-28 27.80% FICA 6.20% Medicare 1.45% Alternative FICA 1.30% Health & Welfare 4.00% Average Increase Plans are Capped Unemploy. Insurance 0.05% Workers' Comp. 2.7711% "Retiree Benefits 2025-26 to 2027-287 \$1,000 per FTE Cost of 1% change in salary is \$1,036,461 for 2025-26" Other Assumptions: LCCF MSA, EPA, and Differentiated Assistance 2025-26 \$20,892,425 2026-27 \$20,325,032 2027-28 \$20,324,572 Property Tax growth of 4.03% for 2026-27 and 4.06% for 2027-28 2025-26 Other Outgo (Excess Tax) is \$42,631,471 2026-27 Other Outgo (Excess Tax) is \$45,961,009 2027-28 Other Outgo (Excess Tax) is \$49,279,620 2025-26 LCFF Funding Sources \$82,302,805 2026-27 LCFF Entitlement \$83,131,076 2026-27 LCFF Entitlement \$84,773,467 Transfers In from Fund 16 - Forest Reserve - NOT Included in two subsequent years Transfers Out: Fund 17 Computer Replacement Program 2025-26 to 2027-28 \$376,176 Fund 40 Vehicle Replacement 2025-26 to 2027-28 \$389,250 Fund 40 E-Rate District Services 2025-26 to 2027-28 \$241,323 Fund 67 2025-26 \$1M Contributions to Routine Maintenance</p>						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	59,486,313.00	4.54%	62,187,965.00	4.56%	65,024,699.00
2. Federal Revenues	8100-8299	19,455,253.00	-25.44%	14,506,012.00	0.07%	14,516,012.00
3. Other State Revenues	8300-8599	19,609,121.00	1.30%	19,863,194.00	1.58%	20,177,112.00
4. Other Local Revenues	8600-8799	34,289,402.00	-25.77%	25,454,632.00	-26.18%	18,789,706.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	5,122,568.00	0.58%	5,152,146.00	3.04%	5,308,958.00
6. Total (Sum lines A1 thru A5c)		137,962,657.00	-7.83%	127,163,949.00	-2.63%	123,816,487.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			29,500,017.00			29,966,251.00
b. Step & Column Adjustment			466,234.00			474,096.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,500,017.00	1.58%	29,966,251.00	1.58%	30,440,347.00
2. Classified Salaries						
a. Base Salaries			25,911,712.00			26,103,999.00
b. Step & Column Adjustment			192,287.00			193,888.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,911,712.00	0.74%	26,103,999.00	0.74%	26,297,887.00
3. Employee Benefits	3000-3999	30,618,244.00	1.46%	31,066,075.00	2.72%	31,909,626.00
4. Books and Supplies	4000-4999	4,061,237.00	-2.76%	3,949,282.00	-3.98%	3,791,969.00
5. Services and Other Operating Expenditures	5000-5999	49,729,388.00	-25.09%	37,252,643.00	-19.31%	30,059,840.00
6. Capital Outlay	6000-6999	401,382.00	2.15%	410,000.00	2.44%	420,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	7,809,057.00	-6.09%	7,333,445.00	0.22%	7,349,757.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		148,031,037.00	-8.07%	136,081,695.00	-4.27%	130,269,426.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(10,068,380.00)		(8,917,746.00)		(6,452,939.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		35,154,014.00		25,085,634.00		16,167,888.00
2. Ending Fund Balance (Sum lines C and D1)		25,085,634.00		16,167,888.00		9,714,949.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	25,085,634.00		16,167,888.00		9,714,949.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,085,634.00		16,167,888.00		9,714,949.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<p>SSC Dartboard: 2025-26 May Revision Statutory COLA 2025-26 2.30% 2026-27 3.02% 2027-28 3.42% California CPI 2025-26 3.42% 2026-27 2.98% 2027-28 2.77% California Lottery Base \$191 and \$82 for Prop 20 2025-26 to 2027-28 Employee Benefits Assumptions: Indirect Cost Rate 7.74% for 2025-26 to 2027-28 Step and Column 1.17% Average Increase STRS 19.10% for 2025-26 to 2027-28 PERS 2025-26 26.81% 2026-27 26.90% 2027-28 27.80% FICA 6.20% Medicare 1.45% Alternative FICA 1.30% Health & Welfare 4.00% Average Increase Plans are Capped Unemploy. Insurance 0.05% Workers' Comp. 2.7711% "Retiree Benefits 2025-26 to 2027-287 \$1,000 per FTE Cost of 1% change in salary is \$669,051 for 2025-26" Other Assumptions: Special Ed Property Taxes are 0.363768 of total taxes Includes STRS On-Behalf Res 5912, 5914, 5915 end 12/31/2025 \$4,942,746 Wellness and Mental Health DOE grants Res 9037 CYBHI ends 06/30/2027 \$21,735,760</p>						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A, Line B5)		392,203.40	0.00%	392,203.40	0.00%	392,203.40
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	184,219,880.00	3.72%	191,073,280.00	4.08%	198,863,944.00
2. Federal Revenues	8100-8299	19,455,253.00	-25.44%	14,506,012.00	0.07%	14,516,012.00
3. Other State Revenues	8300-8599	20,829,947.00	1.37%	21,115,681.00	1.66%	21,466,535.00
4. Other Local Revenues	8600-8799	80,553,036.00	-10.26%	72,291,004.00	-8.67%	66,023,018.00
5. Other Financing Sources						
a. Transfers In	8900-8929	35,302.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		305,093,418.00	-2.00%	298,985,977.00	0.63%	300,869,509.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			68,706,749.00			69,490,947.00
b. Step & Column Adjustment			784,198.00			794,997.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	68,706,749.00	1.14%	69,490,947.00	1.14%	70,285,944.00
2. Classified Salaries						
a. Base Salaries			71,388,276.00			71,984,329.00
b. Step & Column Adjustment			596,053.00			601,742.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	71,388,276.00	0.83%	71,984,329.00	0.84%	72,586,071.00
3. Employee Benefits	3000-3999	65,016,186.00	1.44%	65,949,816.00	2.76%	67,767,367.00
4. Books and Supplies	4000-4999	10,207,062.00	0.23%	10,230,102.00	-0.25%	10,204,733.00
5. Services and Other Operating Expenditures	5000-5999	77,994,251.00	-14.67%	66,555,007.00	-9.96%	59,927,719.00
6. Capital Outlay	6000-6999	593,382.00	-5.63%	560,000.00	1.79%	570,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	42,832,180.00	7.79%	46,167,779.00	7.20%	49,493,462.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(23,651,808.00)	2.00%	(24,124,844.00)	2.00%	(24,607,341.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,006,746.00	-49.83%	1,006,746.00	0.00%	1,006,746.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
11. Total (Sum lines B1 thru B10)		315,093,024.00	-2.31%	307,819,882.00	-0.19%	307,234,701.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(9,999,606.00)		(8,833,905.00)		(6,365,192.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		87,497,262.00		77,497,656.00		68,663,751.00
2. Ending Fund Balance (Sum lines C and D1)		77,497,656.00		68,663,751.00		62,298,559.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	25,085,634.00		16,167,888.00		9,714,949.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	42,949,231.00		43,251,267.00		43,356,569.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,452,791.00		9,234,596.00		9,217,041.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		77,497,656.00		68,663,751.00		62,298,559.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,452,791.00		9,234,596.00		9,217,041.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		9,452,791.00		9,234,596.00		9,217,041.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.00%		3.00%		3.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. County Office's Total Expenditures and Other Financing Uses						
Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No)		315,093,024.00		307,819,882.00		307,234,701.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		315,093,024.00		307,819,882.00		307,234,701.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		315,093,024.00		307,819,882.00		307,234,701.00
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 8 for calculation details)		2.00%		2.00%		2.00%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,301,860.48		6,156,397.64		6,144,694.02
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 8 for calculation details)		2,611,000.00		2,611,000.00		2,611,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,301,860.48		6,156,397.64		6,144,694.02
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)	YES			YES		YES

Riverside County Office of Education
Riverside County

Budget, July 1

2025-26

County School Service Fund
Special Education Revenue
Allocations
Setup

33 10330 0000000

Form SEAS

G8BMGHFR6B(2025-26)

Current LEA:	33-10330-0000000 Riverside County Office of Education	
Selected SELPA:	AN	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AN	Riverside County	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,587,223.00)	0.00	(18,682,437.00)				
Other Sources/Uses Detail					37,669.00	11,981,805.00		
Fund Reconciliation							0.00	0.00
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00			0.00	0.00
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	461,295.00	0.00	674,013.00	0.00			0.00	0.00
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
11 ADULT EDUCATION FUND								
Expenditure Detail	90.00	0.00	146,643.00	0.00			0.00	0.00
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,125,838.00	0.00	17,861,781.00	0.00			0.00	0.00
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00			0.00	0.00
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00					1,294,028.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00					0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
16 FOREST RESERVE FUND								
Expenditure Detail							0.00	37,669.00
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail					5,776,783.00	2,250,000.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail						1,750,000.00	0.00	
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,955,022.00	1,294,028.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	
Fund Reconciliation							0.00	0.00
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00	0.00	
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						0.00	0.00	
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						0.00	0.00	
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail						3,750,000.00	0.00	
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail						0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00				0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	2,587,223.00	(2,587,223.00)	18,682,437.00	(18,682,437.00)	15,563,502.00	15,563,502.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
01 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(2,792,457.00)	0.00	(23,651,808.00)				
Other Sources/Uses Detail					35,302.00	2,006,746.00		
Fund Reconciliation								
08 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	607,170.00	0.00	805,539.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	147,367.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,185,287.00	0.00	22,698,902.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,294,028.00	0.00		
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	35,302.00		
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
Expenditure Detail					376,173.00	0.00		
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND				0.00				
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					630,573.00	1,294,028.00		
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900- 8929	Interfund Transfers Out 7600- 7629	Due From Other Funds 9310	Due To Other Funds 9610
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00			0.00	
Other Sources/Uses Detail								
Fund Reconciliation								
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00			0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00			0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00					0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00					0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00					1,000,000.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail							0.00	
Other Sources/Uses Detail								
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00					0.00	
Other Sources/Uses Detail								
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	2,792,457.00	(2,792,457.00)	23,651,808.00	(23,651,808.00)	3,336,076.00	3,336,076.00		

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the approval of the budget.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

A. STANDARD: Projected County Operations Grant average daily attendance (ADA) has not been overestimated in 1) the first prior fiscal year OR in 2) two or more of the previous three fiscal years by more than the following percentage levels:

Percentage Level	County Operations Grant ADA
3.0%	0 to 6,999
2.0%	7,000 to 59,999
1.0%	60,000 and over
County Office ADA (Form A, Estimated Funded ADA column, Line B5):	392,203
County Office County Operations Grant ADA Standard Percentage Level:	1.00%

1A-1. Calculating the County Office's County Operations Grant ADA Variances

DATA ENTRY: Enter the County Operations Grant Funded ADA in the Original Budget column for all fiscal years. All other data are extracted or calculated.

County Operations Grant Funded ADA

Fiscal Year	Original Budget (Form A, Line B5)	Estimated/Unaudited Actuals	ADA Variance Level (If Budget is greater than Actuals, else N/A)		Status
			than Actuals, else N/A		
Third Prior Year (2022-23)	385,500.00	386,365.75	N/A		Met
Second Prior Year (2023-24)	393,898.68	389,657.64	1.08%		Not Met
First Prior Year (2024-25)	392,203.40	392,203.40	N/A		Met

1A-2. Comparison of County Office County Operations Grant ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for the first prior year.

Explanation:

(required if NOT met)

1b. STANDARD MET - Projected County Operations Grant ADA has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:

(required if NOT met)

The entire region has experienced declining enrollment and attendance.

1. CRITERION: Average Daily Attendance (continued)

B. STANDARD: Projected funded ADA for county operated programs for any of the budget year or two subsequent fiscal years has not increased from the historical average from the three prior fiscal years by more than two percent (2%) each year.

1B-1. Calculating the County Office's Historical Average Projected ADA for County Operated Programs

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Average Daily Attendance (Form A, Estimated Actuals, Funded ADA)			
	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Third Prior Year (2022-23)	213.58	571.98	386,365.75	0.00
Second Prior Year (2023-24)	215.05	555.28	389,657.64	0.00
First Prior Year (2024-25)	215.05	582.13	392,203.40	0.00
Historical Average:	214.56	569.80	389,408.93	0.00
County Office's County Operated Programs ADA Standard:				
Budget Year (2025-26)				
(historical average plus 2%):	218.85	581.19	397,197.11	0.00
1st Subsequent Year (2026-27)				
(historical average plus 4%):	223.14	592.59	404,985.29	0.00
2nd Subsequent Year (2027-28)				
(historical average plus 6%):	227.43	603.98	412,773.47	0.00

1B-2. Calculating the County Office's Projected ADA for County Operated Programs

DATA ENTRY: Budget year data will be extracted from Form A. Enter the remaining data in each of the 1st and 2nd Subsequent Years. If Form MYP exists, County Operations Grant ADA will be extracted for the two subsequent fiscal years.

Fiscal Year	Average Daily Attendance (Form A, Estimated Funded ADA)			
	County and Charter School Alternative Education Grant ADA (Form A, Lines B1d and C2d)	District Funded County Program ADA (Form A, Line B2g)	County Operations Grant ADA (Form A, Line B5)	Charter School ADA and Charter School Funded County Program ADA (Form A, Lines C1 and C3f)
Budget Year (2025-26)	250.00	627.00	392,203.40	0.00
1st Subsequent Year (2026-27)	250.00	627.00	392,203.40	0.00
2nd Subsequent Year (2027-28)	250.00	627.00	392,203.40	0.00
Status:	Not Met	Not Met	Met	Met

1B-3. Comparison of County Office Projected County Operated Programs ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected ADA for county operated programs is above the standard for one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes, if any, will be made to bring the projected ADA within the standard.

Explanation:
(required if NOT met)

ADA is the same for all three years.

2. CRITERION: LCFF Revenue

STANDARD: Projected local control funding formula (LCFF) revenue for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year by more than the change in population, plus the county office's cost-of-living adjustment (COLA) plus or minus one percent.

For excess property tax counties, projected LCFF revenue has not changed from the prior fiscal year by more than the percent change in property tax revenues plus or minus one percent.

2A. County Office's LCFF Revenue Standard

Indicate which standard applies:

LCFF Revenue

Excess Property Tax/Minimum State Aid

The County office must select which LCFF revenue standard applies.

LCFF Revenue Standard selected: Excess Property Tax/Minimum State Aid

2A-1. Calculating the County Office's LCFF Revenue Standard

DATA ENTRY: Section I, enter applicable data for all fiscal years. Section I-a is completed by a county office funded at Target, and Section 1-b is completed by a county office funded at Hold Harmless. Per AB 181, Chapter 52, Statutes of 2022, hold harmless COEs include a COLA add-on. Section I-b1, enter the projected County Operations Grant for all fiscal years and Section I-b2, enter the projected Alternative Education Grant for all fiscal years to calculate the add-on COLA amount. Section II, enter data in Step 2b1 for all fiscal years. Section III, all data are extracted or calculated. Section IV, enter data in Step 1a for the two subsequent fiscal years, Step 2b1 for all fiscal years, and Step 2b3 for current year only. All other data are extracted or calculated.

NOTE: Enter data in Section I, Line c1 and Section IV only if the county office has charter school funded county program ADA corresponding to financial data reported in Fund 01. Regardless of the standard selected, criterion 2A-1 must be completed to obtain the total change in population and funding level.

Projected LCFF Revenue

Select County Office's LCFF revenue funding status:

At Target

Hold Harmless

Status: Hold Harmless

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
I. LCFF Funding				
a. COE funded at Target LCFF				
a1. County Operations Grant	N/A	N/A	N/A	N/A
a2. Alternative Education Grant	N/A	N/A	N/A	N/A
b. COE funded at Hold Harmless LCFF	81,765,045.00	82,302,805.00	83,131,076.00	84,773,467.00
b1. County Operations Grant (informational only)	39,523,446.00	40,484,825.00	41,707,716.00	43,134,052.00
b2. Alternative Education Grant (informational only)	6,487,393.00	6,846,444.00	6,958,544.00	7,138,821.00
c. Charter Funded County Program				
c1. LCFF Entitlement	60,207,822.00	61,410,380.00	62,806,044.00	64,448,895.00
d. Total LCFF (Sum of a or b, and c)	141,972,867.00	143,713,185.00	145,937,120.00	149,222,362.00

II. County Operations Grant

Step 1 - Change in Population

a. ADA (Funded) (Form A, line B5 and Criterion 1B-2)	392,203.40	392,203.40	392,203.40	392,203.40
b. Prior Year ADA (Funded)		392,203.40	392,203.40	392,203.40
c. Difference (Step 1a minus Step 1b (At Target) or 0 (Hold Harmless))		0.00	0.00	0.00
d. Percent Change Due to Population (Step 1c divided by Step 1b)		0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding (Section I-a1 At Target or Section I-b1 Hold Harmless), prior year column
- b1. COLA percentage
- b2. COLA amount (proxy for purposes of this criterion)
- c. Total Change (Step 2b2)
- d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)

39,523,446.00	40,484,825.00	41,707,716.00
1.1%	2.4%	3.0%
422,900.87	983,781.25	1,259,573.02
422,900.87	983,781.25	1,259,573.02
1.07%	2.43%	3.02%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a1 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change (Step 3a x Step 3b)

1.07%	2.43%	3.02%
57.27%	56.96%	56.81%
0.61%	1.38%	1.72%

III. Alternative Education Grant

Step 1 - Change in Population

- a. ADA (Funded) (Form A, lines B1d, C2d, and Criterion 1B-2)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population (Step 1c divided by Step 1b)

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	215.05	250.00	250.00	250.00
b.	215.05	250.00	250.00	250.00
c.	34.95	0.00	0.00	0.00
d.	16.25%	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding (Section I-a2 At Target or Section I-b2 Hold Harmless), prior year column
- b1. COLA percentage (Section II-Step 2b1)
- b2. COLA amount (proxy for purposes of this criterion)
- c. Total Change (Step 2b2)
- d. Percent Change Due to Funding Level (Step 2c divided by Step 2a)

6,487,393.00	6,846,444.00	6,958,544.00
1.07%	2.43%	3.02%
69,415.11	166,368.59	210,148.03
69,415.11	166,368.59	210,148.03
1.07%	2.43%	3.02%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2d)
- b. LCFF Percent allocation (Section I-a2 divided by Section I-d (At Target) or Section I-b divided by Section I-d (Hold Harmless))
- c. Weighted Percent change (Step 3a x Step 3b)

17.32%	2.43%	3.02%
57.27%	56.96%	56.81%
9.92%	1.38%	1.72%

IV. Charter Funded County Program

Step 1 - Change in Population

- a. ADA (Funded) (Form A, line C3f)
- b. Prior Year ADA (Funded)
- c. Difference (Step 1a minus Step 1b)
- d. Percent Change Due to Population (Step 1c divided by Step 1b)

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a.	0.00	0	0.00	0.00
b.	0.00	0.00	0.00	0.00
c.	0.00	0.00	0.00	0.00
d.	0.00%	0.00%	0.00%	0.00%

Step 2 - Change in Funding Level

- a. Prior Year LCFF Funding (Section I-c1, prior year column)
- b1. COLA percentage
- b2. COLA amount (proxy for purposes of this criterion)
- c. Percent Change Due to Funding Level (Step 2c divided by Step 2a)

60,207,822.00	61,410,380.00	62,806,044.00
1.07%	2.43%	3.02%
644,223.70	1,492,272.23	1,896,742.53
1.07%	2.43%	3.02%

Step 3 - Weighted Change in Population and Funding Level

- a. Percent change in population and funding level (Step 1d plus Step 2c)
- b. LCFF Percent allocation (Section I-c1 divided by Section I-d)
- c. Weighted Percent change (Step 3a x Step 3b)

1.07%	2.43%	3.02%
42.73%	43.04%	43.19%
0.46%	1.05%	1.30%

V. Weighted Change

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
a. Total weighted percent change (Step 3c in sections II, III and IV)	10.99%	3.81%	4.74%
LCFF Revenue Standard (line V-a, plus/minus 1%):	N/A	N/A	N/A

2B. Alternate LCFF Revenue Standard - Excess Property Tax / Minimum State Aid

DATA ENTRY: If applicable to your county office, input data in the 1st and 2nd Subsequent Years for projected local property taxes; all other data are extracted or calculated.

Excess Property Tax or Minimum State Aid County Office Projected LCFF Revenue

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Projected local property taxes (Form 01, Objects 8021 - 8089)	155,741,605.00	163,528,164.00	170,955,018.00	178,753,214.00
Excess Property Tax/Minimum State Aid Standard (Percent change over previous year, plus/minus 1%):	4.00% to 6.00%	3.54% to 5.54%	3.56% to 5.56%	

2C. Calculating the County Office's Projected Change in LCFF Revenue

DATA ENTRY: Enter data in the 1st and 2nd Subsequent Years for LCFF Revenue; all other data are extracted or calculated.

	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)	177,292,074.00	184,420,589.00	191,280,050.00	199,077,786.00
County Office's Projected Change in LCFF Revenue:		4.02%	3.72%	4.08%
Standard:	4.00% to 6.00%	3.54% to 5.54%	3.56% to 5.56%	
Status:	Met	Met	Met	

2D. Comparison of County Office LCFF Revenue to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected change in LCFF revenue has met the standard for the budget and two subsequent fiscal years.

Explanation (required if NOT met)

3. CRITERION: Salaries and Benefits

STANDARD: Projected total salaries and benefits for any of the budget year or two subsequent fiscal years has not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus five percent.

3A. Calculating the County Office's Salaries and Benefits Standard Percentages

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	4.02%	3.72%	4.08%
2. County Office's Salaries and Benefits Standard (Line 1, plus/minus 5%):	-0.98% to 9.02%	-1.28% to 8.72%	-0.92% to 9.08%

3B. Calculating the County Office's Projected Change in Salaries and Benefits

DATA ENTRY: If Form MYP exists, Salaries and Benefits for the 1st and 2nd Subsequent Years will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Fiscal Year	Salaries and Benefits (Form 01, Objects 1000- 3999) (Form MYP, Lines B1-B3)	Percent Change Over Previous Year	Status
First Prior Year (2024-25)	188,120,235.00		
Budget Year (2025-26)	205,111,211.00	9.03%	Not Met
1st Subsequent Year (2026-27)	207,425,092.00	1.13%	Met
2nd Subsequent Year (2027-28)	210,639,382.00	1.55%	Met

3C. Comparison of County Office Change in Salaries and Benefits to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD NOT MET - Projected ratio(s) of salary and benefit costs to total expenditures are outside the standard in one or more of the budget or two subsequent fiscal years. Provide reasons why the projection(s) exceed the standard, a description of the methods and assumptions used in projecting salaries and benefits, and what changes, if any, will be made to bring the projected salary and benefit costs within the standard.

Explanation: (required if NOT met)	Estimated actuals for 2024-25 reflect substantial savings from vacancies.
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4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating), for any of the budget year or two subsequent fiscal years, have not changed from the prior fiscal year amount by more than the change in funded COLA plus or minus ten percent.

For each major object category, changes that exceed the percentage change in the funded COLA plus or minus five percent must be explained.

4A. Calculating the County Office's Other Revenues and Expenditures Standard Percentage Ranges

DATA ENTRY: All data are extracted or calculated.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
1. County Office's Change in Funding Level (Criterion 2C):	4.02%	3.72%	4.08%
2. County Office's Other Revenues and Expenditures Standard Percentage Range (Line 1, plus/minus 10%):	-5.98% to 14.02%	-6.28% to 13.72%	-5.92% to 14.08%
3. County Office's Other Revenues and Expenditures Explanation Percentage Range (Line 1, plus/minus 5%):	-0.98% to 9.02%	-1.28% to 8.72%	-0.92% to 9.08%

4B. Calculating the County Office's Change by Major Object Category and Comparison to the Explanation Percentage Range (Section 4A, Line 3)

DATA ENTRY: If Form MYP exists, the 1st and 2nd Subsequent Year data for each revenue and expenditure section will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

Explanations must be entered for each category if the percent change for any year exceeds the county office's explanation percentage range.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP, Line A2)			
First Prior Year (2024-25)	32,862,237.00		
Budget Year (2025-26)	19,455,253.00	-40.80%	Yes
1st Subsequent Year (2026-27)	14,506,012.00	-25.44%	Yes
2nd Subsequent Year (2027-28)	14,516,012.00	0.07%	No

Explanation:
(required if Yes)

Budget year and the 1st subsequent year reflect the loss of three federal mental health awards.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP, Line A3)

First Prior Year (2024-25)	48,394,758.00		
Budget Year (2025-26)	20,829,947.00	-56.96%	Yes
1st Subsequent Year (2026-27)	21,115,681.00	1.37%	No
2nd Subsequent Year (2027-28)	21,466,535.00	1.66%	No

Explanation:
(required if Yes)

Budget year does not include fiscal agent activities. RCOE received \$26.18 million in 2024-25.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP, Line A4)

First Prior Year (2024-25)	99,207,955.00		
Budget Year (2025-26)	80,553,036.00	-18.80%	Yes
1st Subsequent Year (2026-27)	72,291,004.00	-10.26%	Yes
2nd Subsequent Year (2027-28)	66,023,018.00	-8.67%	Yes

Explanation:
(required if Yes)

Decrease in local revenue for all years reflects the end of the School Linked Partnership and Capacity grant.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP, Line B4)

First Prior Year (2024-25)
Budget Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

13,338,425.00		
10,207,062.00	-23.48%	Yes
10,230,102.00	0.23%	No
10,204,733.00	-0.25%	No

Explanation:
(required if Yes)

Decrease in books and supplies reflect the loss of three federal mental health awards.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP, Line B5)

First Prior Year (2024-25)
Budget Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

98,388,089.00		
77,994,251.00	-20.73%	Yes
66,555,007.00	-14.67%	Yes
59,927,719.00	-9.96%	Yes

Explanation:
(required if Yes)

Reflects the loss of three federal mental health awards.

4C. Calculating the County Office's Change in Total Operating Revenues and Expenditures (Section 4A, Line 2)

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Amount	Percent Change Over Previous Year	Status
Total Federal, Other State, and Other Local Revenue (Section 4B)			
First Prior Year (2024-25)			
Budget Year (2025-26)	180,464,950.00		
1st Subsequent Year (2026-27)	120,838,236.00	-33.04%	Not Met
2nd Subsequent Year (2027-28)	107,912,697.00	-10.70%	Not Met
	102,005,565.00	-5.47%	Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4B)

First Prior Year (2024-25)
Budget Year (2025-26)
1st Subsequent Year (2026-27)
2nd Subsequent Year (2027-28)

111,726,514.00		
88,201,313.00	-21.06%	Not Met
76,785,109.00	-12.94%	Not Met
70,132,452.00	-8.66%	Not Met

4D. Comparison of County Office Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 4B if the status in Section 4C is not met; no entry is allowed below.

1a. STANDARD NOT MET - Projected total operating revenues have changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4B above and will also display in the explanation box below.

Explanation:
Federal Revenue
(linked from 4B
if NOT met)

Budget year and the 1st subsequent year reflect the loss of three federal mental health awards.

Explanation:

Other State Revenue
(linked from 4B
if NOT met)

Budget year does not include fiscal agent activities. RCOE received \$26.18 million in 2024-25.

Explanation:

Other Local Revenue
(linked from 4B
if NOT met)

Decrease in local revenue for all years reflects the end of the School Linked Partnership and Capacity grant.

1b. STANDARD NOT MET - Projected total operating expenditures changed by more than the standard in one or more of the budget or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4B above and will also display in explanation box below.

Explanation:

Books and Supplies
(linked from 4B
if NOT met)

Decrease in books and supplies reflect the loss of three federal mental health awards.

Explanation:

Services and Other Exps
(linked from 4B
if NOT met)

Reflects the loss of three federal mental health awards.

5. CRITERION: Facilities Maintenance

STANDARD: Confirm that the annual contribution for facilities maintenance funding is not less than the amount required pursuant to Education Code Section 17070.75, if applicable, and that the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: All data are extracted or calculated. If standard is not met, enter an X in the appropriate box and enter an explanation, if applicable.

	Budgeted Unrestricted Expenditures and Other Financing Uses (Form 01, Resources 0000-1999, Objects 1000-7999)	3% Required Minimum Contribution (Unrestricted Budget times 3%)	Budgeted Contribution ¹ to the Ongoing and Major Maintenance Account	Status
Ongoing and Major Maintenance/Restricted Maintenance Account	167,061,987.00	5,011,859.61	5,011,860.00	Met

¹ Fund 01, Resource 8150, Objects 8900-8999

If standard is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)
Explanation: (required if NOT met and Other is marked)	

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources), as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses², in two out of three prior fiscal years.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Third Prior Year (2022-23)	Second Prior Year (2023-24)	First Prior Year (2024-25)
1. County Office's Available Reserve Amounts (resources 0000-1999)			
a. Stabilization Arrangements (Funds 01 and 17, Object 9750)	0.00	0.00	0.00
b. Reserve for Economic Uncertainties (Funds 01 and 17, Object 9789)	7,856,034.00	9,009,336.90	10,673,295.00
c. Unassigned/Unappropriated (Funds 01 and 17, Object 9790)	0.00	0.00	0.00
d. Negative County School Service Fund Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, foreach of resources 2000-9999)	0.00	0.00	0.00
e. Available Reserves (Lines 1a through 1d)	7,856,034.00	9,009,336.90	10,673,295.00
2. Expenditures and Other Financing Uses			
a. County Office's Total Expenditures and Other Financing Uses (Fund 01, objects 1000-7999)	261,867,790.57	300,311,229.96	355,776,493.00
b. Plus: Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00
c. Total Expenditures and Other Financing Uses (Line 2a plus Line 2b)	261,867,790.57	300,311,229.96	355,776,493.00
3. County Office's Available Reserve Percentage (Line 1e divided by Line 2c)	3.00%	3.00%	3.00%

County Office's Deficit Spending Standard Percentage Levels (Line 3 times 1/3):

1.00%	1.00%	1.00%
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¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area(SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6B. Calculating the County Office's Deficit Spending Percentages

DATA ENTRY: All data are extracted or calculated.

Fiscal Year	Net Change in Unrestricted Fund Balance (Form 01, Section E)	Total Unrestricted Expenditures and Other Financing Uses (Form 01, Objects 1000-7999)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Third Prior Year (2022-23)	1,492,299.92	138,067,664.85	N/A	Met
Second Prior Year (2023-24)	357,394.30	155,651,387.25	N/A	Met
First Prior Year (2024-25)	916,741.00	161,144,262.00	N/A	Met
Budget Year (2025-26) (Information only)	68,774.00	167,061,987.00		

6C. Comparison of County Office Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in two or more of the three prior years.

Explanation:

(required if NOT met)

7. CRITERION: Fund and Cash Balances

A. STANDARD: Budgeted beginning unrestricted county school service fund balance has not been overestimated for two out of three prior fiscal years by more than the following percentage levels:

Percentage Level ¹	County Office Total Expenditures and Other Financing Uses ²	
	0	to \$7,735,999
1.7%	\$7,736,000	to \$19,343,999
1.3%	\$19,344,000	to \$87,045,000
1.0%	\$87,045,001	and over
0.7%		

¹ Percentage levels equate to a rate of deficit spending which would eliminate recommended reserves for economic uncertainties over a three year period.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through
(Criterion 7A2b) if Criterion 7A, Line 1 is No:

315,093,024.00

County Office's Fund Balance Standard Percentage Level:

0.70%

7A-1. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYP exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Budget Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYP, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for fund balance and reserves?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223):

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0.00	0.00	0.00

7A-2. Calculating the County Office's Unrestricted County School Service Fund Beginning Balance Percentages

DATA ENTRY: Enter data in the Original Budget column for the First, Second, and Third Prior Years; all other data are extracted or calculated.

Fiscal Year	Unrestricted County School Service Fund Beginning Balance (Form 01, Line F1e, Unrestricted Column)		Beginning Fund Balance Variance Level	Status
	Original Budget	Estimated/Unaudited Actuals	(If overestimated, else N/A)	
Third Prior Year (2022-23)	52,903,998.00	49,576,812.34	6.3%	Not Met
Second Prior Year (2023-24)	50,108,705.00	51,069,112.26	N/A	Met
First Prior Year (2024-25)	51,768,241.00	51,426,507.00	.7%	Met
Budget Year (2025-26) (Information only)	52,343,248.00			

³ Adjusted beginning balance, including audit adjustments and other restatements (objects 9791-9795)

7A-3. Comparison of County Office Unrestricted Beginning Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Unrestricted county school service fund beginning fund balance has not been overestimated by more than the standard percentage level for two or more of the previous three years.

Explanation:
(required if NOT met)

2022-23 Estimated/Unaudited Actuals reflect year end transfers out to other funds.

B. Cash Balance Standard: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

7B-1. Determining if the County Office's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance	
	County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2025-26)	136,188,944.77	Met

7B-2. Comparison of the County Office's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the budget year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³
5% or \$88,000 (greater of)	0 to \$7,735,999
4% or \$387,000 (greater of)	\$7,736,000 to \$19,343,999
3% or \$774,000 (greater of)	\$19,344,000 to \$87,045,000
2% or \$2,611,000 (greater of)	\$87,045,001 and over

¹Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit of a Special Education Local Plan Area may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment, as referenced in Education Code Section 2574, rounded to the nearest thousand.

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through			
(Criterion 7A2b) if Criterion 7A, Line 1 is No:	315,093,024.00	307,819,882.00	307,234,701.00

County Office's Reserve Standard Percentage Level:	2.00%	2.00%	2.00%
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8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for line 1 will be extracted; if not, enter data for the two subsequent years. All other data are extracted or calculated.

1. Expenditures and Other Financing Uses
(Fund 01, objects 1000-7999) (Form MYP, Line B11)
2. Plus: Special Education Pass-through
(Criterion 7A, Line 2b if Criterion 7A, Line 1 is No)
3. Total Expenditures and Other Financing Uses
(Line A1 plus Line A2)
4. Reserve Standard Percentage Level
5. Reserve Standard - by Percent
(Line A3 times Line A4)
6. Reserve Standard - by Amount
(From percentage level chart above)
7. County Office's Reserve Standard
(Greater of Line A5 or Line A6)

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	315,093,024.00	307,819,882.00	307,234,701.00
	0.00	0.00	0.00
	315,093,024.00	307,819,882.00	307,234,701.00
	2.00%	2.00%	2.00%
	6,301,860.48	6,156,397.64	6,144,694.02
	2,611,000.00	2,611,000.00	2,611,000.00
	6,301,860.48	6,156,397.64	6,144,694.02

8B. Calculating the County Office's Budgeted Reserve Amount

DATA ENTRY: If Form MYP exists, 1st and 2nd Subsequent Year data for lines 1 through 7 will be extracted; if not, enter data for the two subsequent years.

All other data are extracted or calculated.

Reserve Amounts (Unrestricted resources 0000-1999 except lines 4, 8, and 9):

1. County School Service Fund - Stabilization Arrangements
(Fund 01, Object 9750) (Form MYP, Line E1a)
2. County School Service Fund - Reserve for Economic Uncertainties
(Fund 01, Object 9789) (Form MYP, Line E1b)
3. County School Service Fund - Unassigned/Unappropriated Amount
(Fund 01, Object 9790) (Form MYP, Line E1c)
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYP, Line E1d)
5. Special Reserve Fund - Stabilization Arrangements
(Fund 17, Object 9750) (Form MYP, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties
(Fund 17, Object 9789) (Form MYP, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount
(Fund 17, Object 9790) (Form MYP, Line E2c)
8. County Office's Budgeted Reserve Amount
(Lines B1 thru B7)
9. County Office's Budgeted Reserve Percentage (Information only)
(Line 8 divided by Section 8A, Line 3)

County Office's Reserve Standard

(Section 8A, Line 7):

	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	0.00	0.00	0.00
	9,452,791.00	9,234,596.00	9,217,041.00
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
	0.00	0.00	0.00
	9,452,791.00	9,234,596.00	9,217,041.00
	3.00%	3.00%	3.00%
	6,301,860.48	6,156,397.64	6,144,694.02
Status:	Met	Met	Met

8C. Comparison of County Office Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected available reserves have met the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

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SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that may impact the budget?

No

1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures in the budget in excess of one percent of the total county school service fund expenditures that are funded with one-time resources?

No

1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Use of Ongoing Revenues for One-time Expenditures

1a. Does your county office have large non-recurring county school service fund expenditures that are funded with ongoing county school service fund revenues?

No

1b. If Yes, identify the expenditures:

S4. Contingent Revenues

1a. Does your county office have projected revenues for the budget year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the budget year and two subsequent fiscal years. Provide an explanation if contributions have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether contributions are ongoing or one-time in nature.

Identify projected transfers to or from the county school service fund to cover operating deficits in either the county school service fund or any other fund for the budget year and two subsequent fiscal years. Provide an explanation if transfers have changed from prior fiscal year amounts by more than \$20,000 and more than ten percent. Explanation should include whether transfers are ongoing or one-time in nature.

Estimate the impact of any capital projects on the county school service fund operational budget.

County Office's Contributions and Transfers Standard:

-10.0% to +10.0% or -\$20, 000
to +\$20, 000

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

DATA ENTRY: For Contributions, enter data in the Projection column for the 1st and 2nd Subsequent Years. Contributions for the First Prior Year and Budget Year data will be extracted. For Transfers In and Transfers Out, the First Prior Year and Budget Year data will be extracted. If Form MYP exists, the data will be extracted for the 1st and 2nd Subsequent Years. If Form MYP does not exist, enter data for the 1st and 2nd Subsequent Years. Click the appropriate button for 1d. All other data are extracted or calculated.

Description / Fiscal Year	Projection	Amount of Change	Percent Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)				
First Prior Year (2024-25)	(4,668,793.00)			
Budget Year (2025-26)	(5,122,568.00)	453,775.00	9.7%	Met
1st Subsequent Year (2026-27)	(5,152,146.00)	29,578.00	.6%	Met
2nd Subsequent Year (2027-28)	(5,308,958.00)	156,812.00	3.0%	Met
1b. Transfers In, County School Service Fund *				
First Prior Year (2024-25)	37,669.00			
Budget Year (2025-26)	35,302.00	(2,367.00)	(6.3%)	Met
1st Subsequent Year (2026-27)	0.00	(35,302.00)	(100.0%)	Not Met
2nd Subsequent Year (2027-28)	0.00	0.00	0.0%	Met
1c. Transfers Out, County School Service Fund *				
First Prior Year (2024-25)	11,981,805.00			
Budget Year (2025-26)	2,006,746.00	(9,975,059.00)	(83.3%)	Not Met
1st Subsequent Year (2026-27)	1,006,746.00	(1,000,000.00)	(49.8%)	Not Met
2nd Subsequent Year (2027-28)	1,006,746.00	0.00	0.0%	Met

1d. Impact of Capital Projects

Do you have any capital projects that may impact the county school service fund operational budget?

No

* Include transfers used to cover operating deficits in either the county school service fund or any other fund.

S5B. Status of the County Office's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for item 1d.

1a. MET - Projected contributions have not changed by more than the standard for the budget and two subsequent fiscal years.

Explanation:

(required if NOT met)

1b. NOT MET - The projected transfers in to the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timelines, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

The transfers in are from Fund 16 - Forest Reserve.

1c. NOT MET - The projected transfers out of the county school service fund have changed by more than the standard for one or more of the budget or subsequent two fiscal years. Identify the amount(s) transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:

(required if NOT met)

Transfers out include reductions to one-time transfers in the budget and subsequent years.

1d. NO - There are no capital projects that may impact the county school service fund operational budget.

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the budget year and two subsequent fiscal years. Explain how any increase in annual payments will be funded.

Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced. ¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the County Office's Long-term Commitments

DATA ENTRY: Click the appropriate button in item 1 and enter data in all columns of item 2 for applicable long-term commitments; there are no extractions in this section.

1. Does your county office have long-term (multiyear) commitments?

(If No, skip item 2 and sections S6B and S6C)

Yes

2. If Yes to item 1, list all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Criterion S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2025
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	9	County School Service Fund, Child Development Fund	County School Service Fund, Child Development Fund	774,515
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		County School Service Fund, Child Development Fund	County School Service Fund, Child Development Fund	2,374,188

Other Long-term Commitments (do not include OPEB):

Subscription-based IT Arrangements	2	County School Service Fund	County School Service Fund	1,070,267
TOTAL:				4,218,970

Type of Commitment (continued)	Prior Year (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	315,842	197,474	151,956	28,992
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Subscription-based IT Arrangements	615,172	509,773	0	0
Total Annual Payments:	931,014	707,247	151,956	28,992
Has total annual payment increased over prior year (2024-25)?	No	No	No	No

S6B. Comparison of County Office's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

1a. NO - Annual payments for long-term commitments have not increased in one or more of the budget and two subsequent fiscal years.

Explanation:

(required if Yes to increase
in total annual payments)

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in item 1; if Yes, an explanation is required in item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. NO - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment annual payments.

Explanation:

(required if Yes)

S7. Unfunded Liabilities

Estimate the unfunded liability for postemployment benefits other than pensions (OPEB) based on an actuarial valuation, if required, or other method; identify or estimate the actuarially determined contribution (if available); and indicate how the obligation is funded (pay-as-you-go, amortized over a specific period, etc.).

Estimate the unfunded liability for self-insurance programs such as workers' compensation based on an actuarial valuation, if required, or other method; identify or estimate the required contribution; and, indicate how the obligation is funded (level of risk retained, funding approach, etc.).

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other than Pensions (OPEB)

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section except the budget year data on line 5b.

1. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 2-5)

Yes
Yes
Yes

2. For the county office's OPEB:

a. Are they lifetime benefits?

b. Do benefits continue past age 65?

c. Describe any other characteristics of the county office's OPEB program including eligibility criteria and amounts, if any, that retirees are required to contribute toward their own benefits:

Lifetime Plan: The Plan provides medical and dental insurance benefits to eligible retirees and their spouses. Benefits are provided through a third-party insurer, and the full cost of benefits is covered by the Plan. The County's governing board has the authority to establish and amend the benefit terms as contained within the negotiated labor agreements. The contribution requirements of Plan members and the County are established and may be amended by the County, the Riverside County Office Teachers Association (RCOTA), the local California Service Employees Association (CSEA), and unrepresented groups. Voluntary contributions are based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually through the agreements with the County, RCOTA, CSEA, and the unrepresented groups. Bridge Benefit Plan: The County Office has adopted the Retiree Medical Benefit Bridge Program (Bridge Benefits Plan), which is a single employer defined contribution plan that provides additional postretirement health benefits to eligible retirees through a health reimbursement arrangement (HRA). Management of the Bridge Benefits Plan is vested in the County management. Management of the trustee assets is vested with Mid-America.

3. a. Are OPEB financed on a pay-as-you-go, actuarial cost, or other method?

Actuarial

b. Indicate any accumulated amounts earmarked for OPEB in a self-insurance or government fund

Self-Insurance Fund

Government Fund

0	47,073,877
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4. OPEB Liabilities

a. Total OPEB liability

122,763,286.00

b. OPEB plan(s) fiduciary net position (if applicable)

111,357,931.00

c. Total/Net OPEB liability (Line 4a minus Line 4b)

11,405,355.00

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?

Actuarial

e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation.

Jun 30, 2023

5. OPEB Contributions

a. OPEB actuarially determined contribution (ADC), if available, per actuarial valuation or Alternative Measurement

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
4,018,957.00	4,018,957.00	4,018,957.00
1,925,002.00	1,925,002.00	1,925,002.00
5,755,563.00	5,755,563.00	5,755,563.00
646.00	646.00	646.00

Method

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (funds 01-70, objects 3701-3752)

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

d. Number of retirees receiving OPEB benefits

S7B. Identification of the County Office's Unfunded Liability for Self-Insurance Programs

DATA ENTRY: Click the appropriate button in item 1 and enter data in all other applicable items; there are no extractions in this section.

1 Does your county office operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB, which is covered in Section 7A) (If No, skip items 2-4)

2 Describe each self-insurance program operated by the county office, including details for each such as level of risk retained, funding approach, basis for the valuation (county office's estimate or actuarial valuation), and date of the valuation:

No

3. Self-Insurance Liabilities

a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

4. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs
b. Amount contributed (funded) for self-insurance programs

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized at budget adoption, upon settlement with certificated or classified staff:

The county office of education must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the California Department of Education (CDE) with an analysis of the cost of the settlement and its impact on the operating budget.

The CDE shall review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the county superintendent of schools.

S8A. Cost Analysis of County Office's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of certificated (non-management) full - time - equivalent(FTE) positions	291.95	300.45	300.45	300.45

Certificated (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year
(2025-26) 1st Subsequent Year
(2026-27) 2nd Subsequent Year
(2027-28)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement
% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

401,533	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
0		0	0

6. Amount included for any tentative salary schedule increases

Certificated (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Yes	Yes	Yes
3,779,024	3,818,326	3,858,036
80.0%	80.0%	80.0%
4.0%	4.0%	4.0%

Certificated (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		
----	--	--

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Yes	Yes	Yes
544,355	551,922	559,593
1.4%	1.4%	1.4%

Certificated (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of County Office's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of classified (non-management) FTE positions		622	638	638

Classified (Non-management) Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 5 and 6.

Negotiations Settled

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits

582,999

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

6. Amount included for any tentative salary schedule increases

0

0

0

Budget Year

1st Subsequent Year

2nd Subsequent Year

(2025-26)

(2026-27)

(2027-28)

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?

Yes

Yes

Yes

2. Total cost of H&W benefits

9,137,216

9,232,243

9,328,258

3. Percent of H&W cost paid by employer

93.0%

93.0%

93.0%

4. Percent projected change in H&W cost over prior year

4.0%

4.0%

4.0%

Yes	Yes	Yes
9,137,216	9,232,243	9,328,258
93.0%	93.0%	93.0%
4.0%	4.0%	4.0%

Classified (Non-management) Prior Year Settlements

Are any new costs from prior year settlements included in the budget?

If Yes, amount of new costs included in the budget and MYPs

If Yes, explain the nature of the new costs:

No		

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
363,191	365,479	367,782
.6%	.6%	.6%

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the budget and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the budget and MYPs?

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
Yes	Yes	Yes

Classified (Non-management) - Other

List other significant contract changes and the cost impact of each change (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Enter all applicable data items; there are no extractions in this section.

	Prior Year (2nd Interim) (2024-25)	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Number of management, supervisor, and confidential FTE positions	320.3	319.5	319.5	319.5

Management/Supervisor/Confidential

Salary and Benefit Negotiations

1. Are salary and benefit negotiations settled for the budget year?

No

If Yes, complete question 2.

If No, identify the unsettled negotiations including any prior year unsettled negotiations and then complete questions 3 and 4.

If n/a, skip the remainder of Section S8C.

Negotiations Settled

2. Salary settlement:

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
--------------------------	----------------------------------	----------------------------------

Is the cost of salary settlement included in the budget and multiyear projections (MYPs)?

Total cost of salary settlement

% change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

716,834	Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
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4. Amount included for any tentative salary schedule increases

0	0	0
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Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the budget and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
4,283,544	4,328,093	4,373,105
70.0%	70.0%	70.0%
4.0%	4.0%	4.0%

Management/Supervisor/Confidential

Step and Column Adjustments

1. Are step & column adjustments included in the budget and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
753,475	761,462	769,533
1.1%	1.1%	1.1%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

1. Are costs of other benefits included in the budget and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

Budget Year (2025-26)	1st Subsequent Year (2026-27)	2nd Subsequent Year (2027-28)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

S9. Local Control and Accountability Plan (LCAP)

Confirm that the county office of education's governing board has adopted an LCAP or an update to the LCAP effective for the budget year.

DATA ENTRY: Click the appropriate Yes or No button in item 1, and enter the date in item 2.

1. Did or will the county office of education's governing board adopt an LCAP or an update to the LCAP effective for the budget year?
2. Adoption date of the LCAP or an update to the LCAP

Yes

Jun 25, 2025

S10. LCAP Expenditures

Confirm that the county office of education's budget includes the expenditures necessary to implement the LCAP or annual update to the LCAP.

DATA ENTRY: Click the appropriate Yes or No button.

Does the county office of education's budget include the expenditures necessary to implement the LCAP or annual update to the LCAP as described in the Local Control and Accountability Plan and Annual Update Template?

Yes

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A1 through A8 except item A3, which is automatically completed based on data in Criterion 1.

A1. Do cash flow projections show that the county office will end the budget year with a negative cash balance in the county school service fund?

No
Yes

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is the County Operations Grant ADA decreasing in both the prior fiscal year and budget year? (Data from Criterion 1, Sections 1B-1 and 1B-2, County Operations Grant ADA column, are used to determine Yes or No)

No

A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior fiscal year or budget year?

No

A5. Has the county office entered into a bargaining agreement where any of the budget or subsequent years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Does the county office have any reports that indicate fiscal distress?
(If Yes, provide copies to CDE)

No

A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

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End of County Office Budget Criteria and Standards Review

Budget, July 1

Budget 2025-26

Technical Review Checks

Phase - All

Display - All Technical Checks

Riverside County Office of Education

Riverside County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). Passed

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. Passed

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. Passed

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. Passed

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. Passed

GENERAL LEDGER CHECKS

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. Passed

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. Passed

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. Passed

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CS and Form MYP, which can negatively affect the criteria and standards. Exception

FUND	RESOURCE	NEG. EFB
35	0000	(\$5,543.00)
Explanation: Fair Market Value Adjustment		
Total of negative resource balances for Fund 35		(\$5,543.00)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). Passed

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). Passed

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) Exception

FUND	RESOURCE	FUNCTION	VALUE
01	9010	2110	(\$175,363.00)
Explanation: Interfund transfers of direct costs for Special Ed services provided to Head Start program.			

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. Passed

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).	<u>Passed</u>																				
INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.	<u>Passed</u>																				
INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.	<u>Passed</u>																				
INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u>Passed</u>																				
INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u>Passed</u>																				
INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u>Passed</u>																				
LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u>Passed</u>																				
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u>Passed</u>																				
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:	<u>Exception</u>																				
<table border="1"> <thead> <tr> <th>FUND</th> <th>RESOURCE</th> <th>OBJECT</th> <th>VALUE</th> </tr> </thead> <tbody> <tr> <td>01</td> <td>6500</td> <td>8791</td> <td>(\$10,710,478.00)</td> </tr> <tr> <td colspan="4">Explanation: SELPA AU AB 602 distribution of revenues for RCOE.</td> </tr> <tr> <td>35</td> <td>0000</td> <td>9790</td> <td>(\$5,543.00)</td> </tr> <tr> <td colspan="4">Explanation: Fair Market Value Adjustment</td> </tr> </tbody> </table>	FUND	RESOURCE	OBJECT	VALUE	01	6500	8791	(\$10,710,478.00)	Explanation: SELPA AU AB 602 distribution of revenues for RCOE.				35	0000	9790	(\$5,543.00)	Explanation: Fair Market Value Adjustment				
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01	6500	8791	(\$10,710,478.00)																		
Explanation: SELPA AU AB 602 distribution of revenues for RCOE.																					
35	0000	9790	(\$5,543.00)																		
Explanation: Fair Market Value Adjustment																					
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u>Passed</u>																				
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u>Passed</u>																				
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u>Passed</u>																				
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u>Passed</u>																				
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u>Passed</u>																				
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u>Passed</u>																				

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CS) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.	<u>Passed</u>
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CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CS) must be answered Yes or No, where applicable, for the form to be complete.

Passed

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided.

Passed

BUDGET-CERT-PROVIDE - (Fatal) - Budget Certification (Form CB) must be provided.

Passed

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget and Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CS) has been provided.

Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Budget. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

WK-COMP-CERT-PROVIDE - (Fatal) - Workers' Compensation Certification (Form CC) must be provided.

Passed

Budget, July 1

Estimated Actuals 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Riverside County Office of Education

Riverside County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)

WWC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.	<u>Passed</u>
CHK-GOALxFUNCTION-B - (Fatal) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699).	<u>Passed</u>

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
PY-EFB=CY-BFB - (Fatal) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791).	<u>Passed</u>
PY-EFB=CY-BFB-RES - (Fatal) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource.	<u>Passed</u>
SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.	<u>Passed</u>

GENERAL LEDGER CHECKS

AR-AP-POSITIVE - (Warning) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund.	<u>Passed</u>
CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u>Passed</u>
CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u>Passed</u>
CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u>Passed</u>
DUE-FROM=DUE-TO - (Fatal) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610).	<u>Passed</u>

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

FUND	RESOURCE	NEG. EFB
35	0000	(\$5,543.00)
Explanation: Fair Market Value Adjustment		
Total of negative resource balances for Fund 35		(\$5,543.00)

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
01	9010	2110	(\$114,259.00)

Explanation: Interfund transfers of direct costs for Special Ed services provided to Head Start program.

INTERFD-DIR-COST - (Fatal) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

INTERFD-IN-OUT - (Fatal) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

Passed

INTERFD-INDIRECT - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

Passed

INTERFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

Passed

INTRAFD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRAFD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRAFD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

LCFF-TRANSFER - (Fatal) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.

Passed

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).

Passed

NET-INV-CAP-ASSETS - (Warning) - If capital asset amounts are imported/keyed, objects 9400-9489, (Capital Assets) in funds 61-95, then an amount should be recorded for Object 9796 (Net Investment in Capital Assets) within the same fund.

Passed

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

FUND	RESOURCE	OBJECT	VALUE
01	6500	8791	(\$11,039,368.00)

Explanation: SELPA AU AB 602 distribution of revenues for RCOE.

FUND	RESOURCE	OBJECT	VALUE
35	0000	9790	(\$5,543.00)

Explanation: Fair Market Value Adjustment

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

Passed

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

Passed

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

Passed

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. Passed

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. Passed

SUPPLEMENTAL CHECKS

ASSET-ACCUM-DEPR-NEG - (Fatal) - In Form ASSET, accumulated depreciation and amortization for governmental and business-type activities must be zero or negative. Passed

DEBT-ACTIVITY - (Informational) - Long-term debt exists, but it appears that no activity has been entered in the Schedule of Long-Term Liabilities (Form DEBT) for the following long-term debt types: Exception

Long-Term Liability Type	Beginning Balance	Ending Balance
DEBT.GOV.SUBSCRIPT.LIAB.9660	\$1,070,266.69	\$1,070,266.69
DEBT.GOV.OPEB.9664	\$11,925,210.00	\$11,925,210.00
DEBT.GOV.COMP.ABS.9665	\$1,727,172.31	\$1,727,172.31
DEBT.GOV.CAP.LEASES.9667	\$703,971.82	\$703,971.82

DEBT-POSITIVE - (Fatal) - In Form DEBT, long-term liability ending balances must be positive. Passed

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form A) must be provided. Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. Passed

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. Passed

VERSION-CHECK - (Warning) - All versions are current. Passed